

APPENDIX

<u>1989 Taxes Levied Within The City Of Wichita.....</u>	321
<u>1990 Proposed Capital Improvement Project List.....</u>	323
<u>Budgets from Non-City Funding Sources</u>	
The Wichita State University Mill Levy.....	328
Federal/State Outside Funding by Departments.....	330
<u>Supplementary Budget Detail</u>	
Capital Outlay Detail.....	333
"Other" Detail.....	349
Position Inventory.....	354
1990 Pay Ranges and Annual Salaries.....	360
Explanation of Object Codes.....	362
Employee Benefits.....	366
<u>The Budget Development Process</u>	
1989/90 Revised Budget Instructions.....	367
Department Budget Coordinators.....	376
Calendar for 1989/90 Revised Budget.....	378
Budget Review Cabinet (BRC) Appointments.....	379
Summary of Issues Reviewed.....	382
<u>Reference Information</u>	
Financial Guidelines.....	384
Description of Funds and Summary of Significant Budgeting/Accounting Policies.....	388
Description of Revenue Sources.....	392
Kansas Tax Lid Laws.....	396
Organization Chart.....	400

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WICHITA RESIDENT AGGREGATE TAXATION 1990 BUDGET YEAR

ASSESSED VALUATION

	<u>MILL LEVY</u>	<u>REAL ESTATE</u>	<u>PERSONAL</u>	<u>STATE ASSESSED UTILITIES</u>	<u>TOTAL</u>
STATE	1.500	\$1,504,651,166	\$219,099,542	\$143,761,081	\$1,867,511,789
COUNTY	23.111	1,504,651,166	219,099,542	143,761,081	1,867,511,789
USD 259	69.975	1,211,559,469	152,263,112	94,784,301	1,458,606,882
CITY	28.015	1,195,866,835	137,890,701	90,855,154	1,424,612,690
TOTAL	<u>122.601</u>	<u>\$5,416,728.636</u>	<u>\$728,352,897</u>	<u>\$473,161,617</u>	<u>\$6,618,243,150</u>

TAXES LEVIED

	<u>1989</u>	<u>1990</u>	<u>INCREASE</u>	<u>PERCENT INCREASE</u>
COUNTY	\$ 38,091,362	\$ 43,157,725	\$ 5,066,363	13.3%
USD 259	96,917,155	102,064,670	5,147,515	5.3%
CITY	39,306,344	40,046,239	739,895	1.9%
STATE	2,306,269	2,801,268	494,999	21.5%
TOTAL	<u>\$176,621,130</u>	<u>\$188,069,902</u>	<u>\$11,448,772</u>	6.5%

FOOTNOTE:

- The mill levy total above applies to citizens living within USD 259. The mill levy for those persons living within one of the other six school districts serving Wichita may differ.
- The mill levy for the Wichita State University is included in the County mill levy.
- The 1.9% increase in taxes levied for the City of Wichita is attributed to taxes from previously untaxed properties due to City growth and annexation.

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CITY OF WICHITA
1990 PROPOSED CAPITAL IMPROVEMENT PROJECT LIST

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
<u>DOWNTOWN - CULTURAL/RECREATIONAL</u>			
DT-1	Land Acquisition	GO	2,205,000
DT-2	Douglas Streetscape	GO	35,000
DT-3	Waterman Street	GO	10,000
DT-5	Main Street	GO	150,000
DT-6	Waterwalk, Phase I and II	GO	200,000
CR-1	Waterproofing/Renovation, Art Museum	GO	600,000
CR-2	Lavrence/Dumont Stadium Renovation, Phase II	GT	2,430,000
CR-5	Open Space Landscape and Public Art	GO	250,000
TOTAL DOWNTOWN - CULTURAL/RECREATIONAL			\$5,880,000
<u>FREEWAYS</u>			
F-14	K-96 Bypass Expressway	S	11,700,000
F-21	Kellogg - K-42 to Sycamore	LST	3,000,000
F-30	Kellogg - Sycamore to Emporia	LST	5,000,000
F-37	Kellogg - Roosevelt to Oliver	LST	250,000
TOTAL FREEWAYS			\$19,950,000
<u>ARTERIALS</u>			
MS-49	Seneca - MacArthur Road to 48th Street South	GO	385,000
MS-50	Seneca - 48th to 55th Street South	GO	1,260,000
		SA	300,000
MS-288	Maize Road - Maple to Central	GO	60,000
MS-340	21st Street North - I-135 to Hillside	GO	120,000
MS-347	Maize Road - Kellogg to Maple	GO	10,000
		SA	615,000
		U	1,840,000
MS-354	Webb Road - Harry to Kellogg	GO	50,000
MS-412	Intersection Reconstruction/Safety Improvements	LST	1,316,000
MS-415	21st Street North - I-135 to Hood	GO	200,000
MS-416	Broadway Avenue - Douglas to Central	GO	85,000
MS-418	Murdock Avenue - Waco to Wabash	GO	175,000
MS-422	Watson Park Roadway	GO	220,000
MS-458	Railroad Crossing Signalization and Surface Improvements	GO	170,000
		F	180,000
MS-459	Traffic Safety Intersections	LST	200,000
		F	1,150,000
MS-460	Traffic and Pedestrian Signals	GO	314,000
MS-461	Computerized Traffic Signal System	GO	319,000

Project Number	Description	Method of Finance	Amount
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ARTERIALS (continued)

MS-469	119th Street West - Central to Warren	GO	605,000
		SA	185,000
MS-470	Hydraulic - 46th Street South to MacArthur	GO	300,000
MS-471	37th Street North - Hillside to Oliver	GO	450,000
		SA	450,000
MS-472	McLean - Seneca to Maple	GO	100,000

TOTAL ARTERIALS			\$11,059,000
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NEIGHBORHOOD IMPROVEMENTS

NI-5	Neighborhood Improvements	GO	150,000
		SA	9,000,000

TOTAL NEIGHBORHOOD IMPROVEMENTS			\$9,150,000
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BRIDGES

B-49	Broadway Avenue Bridge	GO	160,000
B-100	119th Street West and the Cowskin Bridge	GO	248,000
		F	993,000
B-106	13th Street North Bridge	GO	48,000
B-107	Maple Street Bridge	GO	130,000
B-115	Pawnee Bridge	GO	200,000

TOTAL BRIDGES			\$1,779,000
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DRAINAGE

D-80	Maple - Tyler to Ridge	GO	275,000
		SA	275,000
D-108	South Seneca Drain	GO	825,000

TOTAL DRAINAGE			\$1,375,000
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PUBLIC BUILDINGS

PB-82	Parking Garage Renovation - City Hall	GORB	250,000
PB-90	Asbestos Abatement - Century II	GO	300,000
PB-101	Northeast Substation Relocation	LST	1,260,000
PB-105	Space Utilization and Furniture - City Hall	GO	700,000
PB-117	Energy Capital Improvements	E	500,000
PB-123	Environmental Audits on Land	GO	100,000
PB-125	Rounds and Porter Building	GR	96,000
EC-1	Backbone Emergency Communications System	911	2,500,000
PD-2	Police Substation - West Side	GO	700,000
BP-1	Bike Paths	GO	65,000
	Capital Improvement Maintenance Program	GR	250,000

TOTAL PUBLIC BUILDINGS			\$6,721,000
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<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
<u>PARKS</u>			
P-7	Brownthrush Park	GO	75,000
P-10	Chisolm Creek Park	GO	75,000
P-17	Eastview Park	GO	50,000
P-51	Pawnee Prairie Park	GO	100,000
P-69	Swanson Park	GO	30,000
P-91	Park Lighting	GO	50,000
P-92	Courts - Basketball and Tennis	GO	165,000
P-93	Land Acquisition	GO	200,000
P-95	Irrigation System	GO	30,000
TOTAL PARKS			\$775,000

<u>GOLF COURSES</u>			
GC-2	Pawnee Prairie Park	GORB	750,000
TOTAL GOLF COURSES			\$750,000

<u>METROPOLITAN TRANSIT AUTHORITY</u>			
MT-25	Downtown Transfer Facility	GO	139,000
		F	2,251,000
		D	563,000
TOTAL METROPOLITAN TRANSIT AUTHORITY			\$2,953,000

<u>WICHITA AIRPORT AUTHORITY</u>			
A-2	Service Roads	C	5,000
		F	45,000
A-3	Snow Blower	GORB	20,000
		F	180,000
A-4	Loading Bridge	C	200,000
A-6	Taxiway Guidance System	GORB	3,000
		F	27,000
A-7	Security Fencing	GORB	10,000
		F	90,000
A-11	Reconstruct Taxiways	C	250,000
		F	2,250,000
A-12	Air Cargo Facility	RB	1,500,000
A-16	Snow Broom	GORB	25,000
		F	225,000
A-18	Utility Extension	GORB	100,000
A-20	Cooling Tower	GORB	150,000
A-28	New Fire Trucks	GORB	65,000
		F	585,000
A-29	FAA Office Building	C	761,000
A-41	Terminal Improvements	GORB	200,000

<u>Project Number</u>	<u>Description</u>	<u>Method of Finance</u>	<u>Amount</u>
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WICHITA AIRPORT AUTHORITY (continued)

J-2	Land Acquisition	GORB	20,000
		F	180,000
J-6	Aircraft Storage Hangars	RB	500,000
J-7	Fuel Farm	GORB	150,000
J-9	Utility Improvements	C	<u>35,000</u>

TOTAL WICHITA AIRPORT AUTHORITY			\$7,576,000
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SEWER UTILITY

S-1	Operational Capital Improvement	RB	340,000
S-4	Reconstruction of Old Sanitary Sewers	RB	100,000
S-5	Mains for Future Development	RB	250,000
		SA	250,000
S-26	Reconstruct Sanitary Sewers 1 and 20	RB	930,000
S-64	Main Extension West M, Hidden Lakes, Rainbow	RB	1,175,000
		SA	600,000
S-66	Sewer Facilities Plan	RB	250,000
ST-1	Waste Plant Upgrade	F	2,600,000
ST-2	Extraneous Flow Basin	RB	2,837,000
		F	3,566,000
ST-3	Chemical Injection (odor)	RB	<u>300,000</u>

TOTAL SEWER UTILITY			\$14,098,000
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WATER UTILITY

W-1	Operational Capital Replacement	C	2,222,000
W-65	Mains System	C	470,000
W-66	Core Area Main Replacement	C	500,000
W-114	Water Treatment Plant Expansion	RB	650,000
W-117	Wellfield Mains Link	RB	3,578,000
W-167	South Maize Main	RB	400,000
W-175	Future Water Supply	RB	<u>1,000,000</u>

TOTAL WATER UTILITY			\$8,820,000
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STREET MAINTENANCE

Maintenance at Various Locations	GasTax	3,500,000
	GR	<u>768,000</u>

TOTAL STREET MAINTENANCE		\$4,268,000
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TOTAL 1990 PROPOSED CAPITAL IMPROVEMENT PROGRAM		<u>\$95,154,000</u>
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CITY OF VICHITA
ABBREVIATIONS AND LEGEND

ABBREVIATIONS USED FOR "METHOD OF FINANCING"

C	Cash
CDBG	Community Development Block Grant
CIMP	Capital Improvement Maintenance Program
D	Donations (Private Contributions)
E	Energy Savings
F	Federal Funds
GO	General Obligation Bonds paid for by the City at Large.
GORB	General Obligation Revenue Bonds paid by revenues of the agency.
GR	General Resources
GT	Guest Tax
LST	Local Sales Tax
O	Other
RB	Revenue Bonds
S	State Funds
SA	Special Assessment General Obligation Bonds paid for by properties specially benefitted by the improvement.
U	Urban Systems Funds
911	911 Tax

CITY OF WICHITA 1989 / 90 ADOPTED BUDGET

**THE WICHITA STATE UNIVERSITY
BOARD OF TRUSTEES
1.5 MILL LEVY BUDGET
FUND SUMMARY OF REVENUES AND EXPENDITURES**

	REVISED 1988	ADOPTED 1989	PROPOSED 1990
REVENUES:			
Ad Valorem Taxes @ \$1.5 mills	2,146,892	2,168,071	2,483,055
Motor Vehicle Tax	293,338	417,107	484,499
Delinquent Taxes	0	42,938	60,562
TOTAL REVENUES	2,440,230	2,628,116	3,028,116
EXPENDITURES			
DEBT SERVICE	446,888	612,886	1,154,616
STUDENT SUPPORT			
Undergraduate Support	416,242	425,000	425,000
Urban Assistantships	45,000	45,000	45,000
Graduate Fellowships	117,000	123,300	123,300
Graduate Scholarships	47,500	55,000	55,000
Student Loan Fund	35,000	15,000	15,000
Enrollment Services	337,829	80,000	80,000
	998,571	743,300	743,300
ECONOMIC AND COMMUNITY DEVELOPMENT			
Interns - City of Wichita	35,000	38,000	38,000
Adult-Continuing Education	35,000	35,000	35,000
Business and Economic Research	52,500	52,500	52,500
Community Services	55,000	60,000	60,000
Center for Urban Studies	211,000	211,000	211,000
KMUW-Audio Reader	19,500	19,500	19,500
Lake Afton Observatory	36,000	41,000	43,000
Cooperative Education	60,000	60,000	20,000
County Services	20,000	25,000	25,000
Urban Extension	35,000	40,000	40,000
Urban Archeologist	0	0	3,000
	559,000	582,000	547,000
FACULTY, RESEARCH & SERVICES			
Faculty & Program Development	222,000	241,000	241,000
Faculty Professorships	14,000	14,000	14,000
Research & Academic Resources	40,000	45,000	45,000
Facilities Development	225,000	106,702	0
Special Library Collection	10,000	10,000	10,000
Retirement Supplement	9,600	25,200	25,200
	520,600	441,902	335,200
UNIVERSITY SUPPORT			
Organization & Development	166,000	171,000	171,000
Campus Planning & Institution Studies	22,000	22,000	22,000
Contingency	67,270	55,028	55,000
	255,270	248,028	248,000
TOTAL EXPENDITURES	2,780,329	2,628,116	3,028,116
Revenues over (under) Expenditures	(340,099)	0	0
Beginning Fund Balance	340,099	0	0
Ending Fund Balance	0	0	0

CITY OF WICHITA 1989/90 ADOPTED BUDGET

**THE WICHITA STATE UNIVERSITY
BOARD OF TRUSTEES
WICHITA/SEDGWICK COUNTY
1.5 MILL LEVY BUDGET**

	FY 1989 BUDGET			FY 1990 BUDGET		
	CITY	COUNTY	TOTAL	CITY	COUNTY	TOTAL
REVENUES						
Ad Valorem Taxes @ \$1.5 mills	1,495,969	672,102	2,168,071	1,711,073	771,982	2,483,055
Motor Vehicle Tax	287,804	129,303	417,107	333,869	150,630	484,499
Delinquent Taxes	29,589	13,349	42,938	41,733	18,829	60,562
Balance Forward	0	0	0	0	0	0
TOTAL REVENUES	1,813,362	814,754	2,628,116	2,086,675	941,441	3,028,116
EXPENDITURES						
DEBT SERVICE	434,388	178,498	612,886	706,611	448,005	1,154,616
STUDENT SUPPORT						
Undergraduate Support	243,773	181,227	425,000	243,773	181,227	425,000
Urban Assistantships	45,000	0	45,000	45,000	0	45,000
Graduate Fellowships	87,000	36,300	123,300	87,000	36,300	123,300
Graduate Scholarships	55,000	0	55,000	55,000	0	55,000
Student Loan Fund	15,000	0	15,000	15,000	0	15,000
Enrollment Services	0	80,000	80,000	0	80,000	80,000
	445,773	297,527	743,300	445,773	297,527	743,300
ECONOMIC & COMMUNITY DEVELOPMENT						
Interns - City of Wichita	38,000	0	38,000	38,000	0	38,000
Adult - Continuing Education	35,000	0	35,000	35,000	0	35,000
Business & Economic Research	27,500	25,000	52,500	27,500	25,000	52,500
Community Services	60,000	0	60,000	60,000	0	60,000
Center for Urban Studies	181,000	30,000	211,000	181,000	30,000	211,000
KMUW - Audio Reader	19,500	0	19,500	19,500	0	19,500
Lake Afton Observatory	41,000	0	41,000	41,000	2,000	43,000
Cooperative Education	0	60,000	60,000	0	20,000	20,000
County Services	0	25,000	25,000	0	25,000	25,000
Urban Extension	0	40,000	40,000	0	40,000	40,000
Urban Archeologist	0	0	0	3,000	0	3,000
	402,000	180,000	582,000	405,000	142,000	547,000
FACULTY, RESEARCH & SERVICES						
Faculty & Program Development	214,091	26,909	241,000	214,091	26,909	241,000
Faculty Professorships	14,000	0	14,000	14,000	0	14,000
Research & Academic Resources	35,000	10,000	45,000	35,000	10,000	45,000
Facilities Development	0	106,702	106,702	0	0	0
Special Library Collection	10,000	0	10,000	10,000	0	10,000
Retirement Supplement	25,200	0	25,200	25,200	0	25,200
	298,291	143,611	441,902	298,291	36,909	335,200
UNIVERSITY SUPPORT						
Organization & Development	166,000	5,000	171,000	166,000	5,000	171,000
Campus Planning & Institution Studies	22,000	0	22,000	22,000	0	22,000
Contingency	44,910	10,118	55,028	43,000	12,000	55,000
	232,910	15,118	248,028	231,000	17,000	248,000
TOTAL EXPENDITURES	1,813,362	814,754	2,628,116	2,086,675	941,441	3,028,116
Revenues over (under) Expenditures	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0

CITY OF WICHITA 1989/90 ADOPTED BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	POSITIONS (F.T.E.)
CITY MANAGER	CDBG	Citizen Participation Organization (CPO)	07/01/89-06/30/90	\$176,457	4.00
TOTAL CITY MANAGER				\$176,457	4.00
FINANCE	CDBG	Contracts Administration	07/01/89-09/30/90	\$150,750	2.75
	CDBG	Administrative Charges	07/01/89-06/30/90	\$30,000	0.00
TOTAL FINANCE				\$180,750	2.75
POLICE	KDOT	Traffic Enforcement Enhancement	10/01/89-09/30/90	\$412,443	9.00
	BJA	Anti-Drug Abuse Grant	07/01/89-06/30/90	\$99,634	2.00
	STATE	Sexual Assault and Abuse Prevention	07/01/89-06/30/90	\$2,000	0.00
TOTAL POLICE DEPARTMENT				\$514,077	11.00
PARK	CDBG	Colvin Recreation Program	07/01/89-06/30/90	\$18,735	0.00
	CDBG	Woodard Recreation Program	07/01/89-06/30/90	\$65,531	2.00
TOTAL PARK DEPARTMENT				\$84,266	2.00
LIBRARY	FEDERAL/STATE	Blind and Physically Handicapped	10/01/89-09/30/90	\$79,221	2.50
	FEDERAL/STATE	Institutional Film Service	10/01/89-09/30/90	\$10,000	0.00
	FEDERAL/STATE	South Central Kansas Library System	10/01/89-09/30/90	\$28,738	0.00
	FEDERAL/STATE	State Grants-in-Aid	10/01/89-09/30/90	\$120,282	2.00
	FEDERAL/STATE	Major Urban Resource Grant	10/01/89-09/30/90	\$23,317	0.00
	STATE	Inter-Library Loan Development	07/01/89-06/30/90	\$76,750	0.00
TOTAL LIBRARY				\$338,308	4.50
PUBLIC WORKS	CDBG	Property Management	07/01/89-06/30/90	\$10,000	0.08
	CDBG	Street Improvements	07/01/89-06/30/90	\$120,000	0.00
	CDBG	Home Energy Loan Program	07/01/89-06/30/90	\$39,872	0.90
	CDBG	Weatherization Assistance	07/01/89-06/30/90	\$74,352	1.38
	KCC	Energy Management for Municipal Governments	07/01/89-06/30/90	\$104,762	2.00
	HUD/SRS	Low Income Energy Assistance	02/01/89-12/31/89	\$192,054	2.92
	DOE/SRS	Low Income Weatherization Assistance Program	04/01/89-03/31/90	\$29,216	0.44
	DOE/SRS	Oil Overcharge Weatherization Assistance Program	09/15/89-03/31/90	\$302,174	4.59
	KCC	Energy Consulting Program for Non-Profit Organizations	07/01/89-06/30/90	\$39,418	0.75
TOTAL PUBLIC WORKS				\$911,848	13.06

CITY OF WICHITA 1989/90 ADOPTED BUDGET

ECONOMIC DEVELOPMENT	CDBG	Neighborhood Improvement Services	07/01/89-06/30/90	\$273,680	6.00
	CDBG	Deferred Loans	07/01/89-06/30/90	\$50,000	0.00
	CDBG	Emergency Deferred Loans/Grants	07/01/89-06/30/90	\$140,000	0.00
	CDBG	Loan and Grant Costs	07/01/89-06/30/89	\$2,500	0.00
	CDBG	Paint Grants	07/01/89-06/30/90	\$35,000	0.00
	HUD	Rental Rehabilitation	07/01/88 to Completion	\$479,000	0.00
TOTAL ECONOMIC DEVELOPMENT				\$980,180	6.00
PLANNING					
UNIFIED WORK PROGRAM	FAA	Tri-County Airport System Plan	07/01/89-06/30/90	\$43,150	1.13
	UMTA	Section 8	07/01/89-06/30/90	\$38,000	0.80
	UMTA	Section 9	07/01/89-06/30/89	\$80,156	1.91
	KDOT/FWHA	Transportation Planning	07/01/89-06/30/90	\$88,200	1.91
TOTAL UNIFIED WORK PROGRAM				\$249,506	5.75
	CDBG	Historic Planning	07/01/89-06/30/90	\$36,230	0.00
	CDBG	Mandated CDBG Activities	07/01/89-06/30/89	\$4,686	0.10
TOTAL CDBG				\$40,916	1.10
	BUTLER/HARVEY COUNTY	Tri-County Planning	01/01/90-12/31/90	\$2,500	0.00
	STATE	Midtown I	07/01/89-06/10/90	\$9,093	0.00
	STATE	College Hill IV	07/01/89-06/10/90	\$13,840	0.00
	STATE	Historic Context Report	07/01/89-06/10/90	\$5,300	0.00
				\$30,733	0.00
TOTAL PLANNING DEPARTMENT				\$321,155	6.85
HEALTH					
	CDBG	Colvin Health Station	01/01/90-12/31/90	\$36,360	1.20
	CDBG	Northeast Health Services	01/01/90-12/31/90	\$15,140	0.64
	STATE	Maternal & Infant Program	07/01/89-06/30/90	\$224,166	5.10
	STATE	STDs (Sexually Transmitted Diseases)	07/01/89-06/30/90	\$63,681	2.60
	STATE	Family Planning	07/01/89-06/30/90	\$171,360	3.75
	STATE	Maternal & Child Health Program	07/01/89-06/30/90	\$110,639	3.17
	STATE	Alcoholism & Family Counseling	07/01/89-06/30/90	\$57,491	2.50
	STATE	Licensed Adult Care Facility	07/01/89-06/30/90	\$3,456	0.00
	STATE	Child Care Licensing Program	07/01/89-06/30/90	\$18,059	0.00
	STATE	WIC Supplement Food Program	07/01/89-06/30/90	\$522,604	18.50
	STATE	General Health Services (Formula)	07/01/89-06/30/90	\$295,589	10.00
	STATE	Healthy Start Program	07/01/89-06/30/90	\$78,793	3.33
	STATE	AIDS Counseling/Test Sites	07/01/89-06/30/90	\$35,000	0.50
	STATE	AIDS Education	07/01/89-06/30/90	\$8,863	0.00
	STATE	Diabetes Control	09/01/89-08/31/90	\$14,283	0.50
	STATE	Refugee Health Screening	07/01/89-06/30/90	\$13,024	0.50
	STATE	Adolescent Primary Care	07/01/89-06/30/90	\$74,396	2.00

CITY OF WICHITA 1989/90 ADOPTED BUDGET

	STATE	Infant Mortality Program	07/01/89-06/30/90	\$40,000	1.00
	STATE	Infant Mortality Coalition	02/01/89-06/30/90	\$2,833	0.00
	SRS	Indochinese Health Screening	10/01/89-09/30/90	\$50,000	0.00
	FEDERAL	Homeless Clinic	12/01/89-11/30/90	\$35,583	1.00
	FEDERAL	Air Pollution Control	10/01/89-09/30/90	\$114,100	3.00
	OSDH	Influenza Surveillance	07/01/89-04/30/90	\$12,500	0.00
TOTAL HEALTH DEPARTMENT				\$1,997,920	59.29
HUMAN SERVICES - WICHITA HOUSING AUTHORITY					
	HUD	Traditional Public Housing	01/01/90-12/31/90	\$1,260,000	21.44
	HUD	Comprehensive Improvement Assistance Program	12/88-Completion	\$3,413,793	2.00
	HUD	Development	12/88-Completion	\$553,650	0.00
	HUD	Section 8 - Existing	01/01/90-12/31/90	\$3,899,388	6.93
	HUD	Section 8 - Moderate Rehabilitation	01/01/90-12/31/90	\$260,209	0.77
	HUD	Section 8 - Voucher	01/01/90-12/31/90	\$1,655,666	2.86
TOTAL HOUSING AUTHORITY				\$11,042,706	34.00
HUMAN SERVICES					
	JTPA	Employment and Training	07/01/89-06/30/90	\$2,119,191	13.00
	JTPA	Summer Youth Employment	10/01/89-09/30/90	\$770,783	5.30
	JTPA	Title III	07/01/89-06/30/90	\$229,723	0.70
	CSBG	Services to Low-Income Citizens	07/01/89-06/30/90	\$506,684	10.00
	CDBG	Integrated Neighborhood Services Delivery	07/01/89-06/30/90	\$468,194	11.00
	CDBG	Summer Youth Employment	07/01/89-12/31/89	\$117,464	0.00
	ISAP	Trash Service for Elderly/Handicapped/Low-Income	01/01/89-12/31/89	\$2,000	0.00
	HHS	Emergency Community Shelter Homeless	03/01/89-02/28/90	\$19,782	0.00
	HUD	Emergency Shelter for the Homeless	01/22/89-01/21/90	\$42,000	0.00
	HUD/SRS	Emergency Shelter for the Homeless	05/15/89-04/14/90	\$21,848	0.00
TOTAL HUMAN SERVICES AND HOUSING AUTHORITY				\$15,340,375	74.00
GRAND TOTAL ALL FEDERAL/STATE FUNDING				\$20,845,336	183.45
				*****	*****

Abbreviations Used:

JTPA - Job Training Partnership Act
 CSBG - Community Services Block Grant
 CDBG - Community Development Block Grant
 ISAP - Indigent Sanitation Assistance Program
 HHS - U.S. Department of Health and Human Services
 SRS - State Department of Social and Rehabilitation Services
 HUD - U.S. Department of Housing and Urban Development
 KDOT - Kansas Department of Transportation
 DOE - U.S. Department of Energy
 KCC - Kansas Corporation Commission
 FAA - Federal Aviation Administration (Department of Transportation)
 UMTA - Urban Mass Transit Administration (Department of Transportation)
 FHWA - Federal Highway Administration
 BJA - Bureau of Justice Assistance
 OSDH - Oklahoma State Department of Health

CITY OF VICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

<u>GENERAL GOVERNMENT</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>City Manager</u>		
N 1 - Calculator	\$ 100	
<u>Personnel</u>		
N 1 - Office Furniture	\$ 1500	
Total General Government	<u>\$ 1600</u>	
<u>MUNICIPAL COURT</u>		
<u>Clerk's Office</u>		
R 3 - Traffic Bureau Ticket files	\$ 6,000	\$ 6,000
N 1 - File Cabinet (Complaints, Nolle Prosequ)	240	240
N - Other (Print Stands, Keyboard Shelves, Computer Vacuum, Data Files)	<u>2,560</u>	<u>1,050</u>
Subtotal	<u>\$ 8,800</u>	<u>\$ 7,290</u>
<u>Probation Office</u>		
R 1 - Electronic Typewriter	\$ 730	\$
R 2 - Dictation Headsets	40	
R 1 - 2-Drawer File	150	
R 2 - Electronic Typewriters	350	
R 5 - Metal Side Chairs		1,130
R 2 - Personal Computer Components	<u>1,100</u>	
Subtotal	<u>\$ 2,370</u>	<u>\$ 1,130</u>
Total Municipal Court	<u>\$ 11,170</u>	<u>\$ 8,420</u>
<u>COMMUNITY FACILITIES DEPARTMENT</u>		
<u>Century II Division</u>		
R 200 - Astro Stack Chairs	\$ 7,000	\$
R 120 - Orchestra Chairs		9,000
R 1 - Carpet Extractor	1,900	
R 1 - Floor Machine	1,000	
R 1 - Communication Radio	500	
R 2 - Projection Screens	<u>460</u>	
Subtotal	<u>\$ 10,860</u>	<u>\$ 9,000</u>

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>COMMUNITY FACILITIES DEPARTMENT (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Expo Hall</u>		
N 2 - Loading Dock Levelers	\$ 1,100	\$ 0
N 1 - Carpeted Risers		4,500
Subtotal	<u>\$ 1,100</u>	<u>\$ 4,500</u>
<u>Omnisphere</u>		
R 10 - Slide Projectors (5/5)	\$ 550	\$ 550
Subtotal	<u>\$ 550</u>	<u>\$ 550</u>
Total Community Facilities Department	<u>\$ 12,510</u>	<u>\$ 14,050</u>

FIRE DEPARTMENT

Administration

R 8 - Overhead Door Operators	\$ 1,330	\$ 1,330
R 4 - Overhead Doors	5,220	
R 16 - Radio Control Units	1,160	1,160
R 3 - Heating/Cooling Units	4,970	
R 4 - Battery Chargers	350	350
N 3 - Storage Buildings (Materials Only)	1,130	2,600
N 1 - Electronic Sight Glass	190	
N 1 - Refrigerator Charging Scale	300	
R 1 - Gas Welding Unit	350	
R 1 - Floor Drains	3,500	3,500
R 1 - Air Conditioning Chiller (Training Office)		16,560
R 60 - Mattresses and Foundations	3,030	3,030
R 6 - Refrigerators	1,400	1,430
R 4 - Cooking Ranges	1,200	1,200
R 4 - Drinking Fountains	610	610
R 10 - Office Chairs	1,560	1,560
R 115 - Stacking Chairs	2,920	3,180
N 4 - File Cabinets	480	480
N 1 - High Speed Computer Printer and Sound Hood	2,500	2,310
N 1 - Micro Computer (Station #17)		3,500
N 4 - Low Speed Computer Printer	2,400	2,400
R 7 - Computer Monitors	2,400	1,800
R 8 - Computer Processor Boards	2,400	2,400
R 1 - Hydraulic Floor Jack	2,500	
R 4 - Fiberglas Step Ladders	430	430
R 3 - Fuel Dispensing Pumps	2,030	1,010
R 3 - Air Compressors	2,550	1,280
R 6 - Lawn Mowers	1,190	1,190
Subtotal	<u>\$ 48,100</u>	<u>\$ 53,310</u>

CITY OF VICHITA 1989 / 90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>FIRE DEPARTMENT (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Operations</u>		
R 6 - Portable Radios	\$ 10,100	\$ 0
R 10 - Mobile Radios	12,000	0
R 2 - Rescue Saws	880	880
R 4 - Portable Generators	1,470	1,470
R 3 - Rescue Tool (Jaws)	\$ 18,400	\$ 36,800
Subtotal	\$ 42,850	\$ 39,150
<u>Prevention</u>		
R 1 - Dictation Machine	\$ 570	\$
R 1 - Secretarial Chair	170	
N 1 - Storage Cabinet		300
N 1 - Plans File		200
R 1 - Camera		350
R - Camera Accessories	340	90
R 1 - Lite Box		100
R 2 - Walkie Talkie	1,690	1,690
R 1 - Portable PA System	250	
R - Gas Detector Accessories	230	
R - CO Detector Accessories	190	
R 1 - Slide Projector	390	
N 1 - Tool Box		100
R&N 6 - Training Films	1,030	1,230
Subtotal	\$ 4,860	\$ 4,060
Total Fire Department	\$ 95,810	\$ 96,520

POLICE DEPARTMENT

Field Services Bureau

R 2 - Typewriter	\$ 550	\$ 550
R 20 - Mobile Radios	13,500	13,500
R 60 - Lens Covers	2,500	2,500
R 20 - Portable Radios	8,000	8,000
R 2 - Intoxilyzer	5,000	5,000
R 20 - Radar Units	4,870	4,880
R 4 - Cameras	1,000	1,000
R 3 - Simulators	980	
R 1 - PA System	400	
R 1 - Concrete Slab	1,200	
R - Hangar Doors		10,000
Subtotal	\$ 38,000	\$ 45,430

CITY OF VICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>POLICE DEPARTMENT (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Investigations Bureau</u>		
R 4 - Dictating/Transcribing Machines	\$ 1,150	\$ 1,150
R 2 - Typewriter	550	550
R 8 - Tape Recorders	160	160
R 1 - Bomb Suit	11,000	
R 1 - Wireless Transmitter		3,900
Subtotal	<u>\$ 12,860</u>	<u>\$ 5,760</u>
<u>Support Services Bureau</u>		
R 2 - Typewriters	\$ 550	\$ 550
R 28 - Handguns	3,050	3,260
R 15 - Shotguns	1,530	1,740
R 1 - Brush Cutter	420	
R 4 - Films	1,800	1,000
R 1 - Camera		800
Subtotal	<u>\$ 7,350</u>	<u>\$ 7,350</u>
Total Police Department	<u>\$ 58,210</u>	<u>\$ 58,540</u>

EMERGENCY COMMUNICATIONS

Administration

R 16 - Heavy Duty Chairs	\$ 3,200	\$ 3,200
R 1 - Power Supply	900	
Subtotal	<u>\$ 4,100</u>	<u>\$ 3,200</u>

Alarm Section

N 1 - File Cabinet	\$ 210	
Subtotal	<u>\$ 210</u>	
Total Emergency Communications	<u>\$ 4,310</u>	<u>\$ 3,200</u>

LIBRARY DEPARTMENT

N - Summer Reading Program Materials	\$	\$ 1,210
N 2 - Microfilm Cabinets	1,960	
N 1 - Map Cabinet	1,940	
N 9 - Book Shelves (Stacks)		20,000
Total Library	<u>\$ 3,900</u>	<u>\$ 21,210</u>

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>PUBLIC WORKS DEPARTMENT - GENERAL FUND</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Building Maintenance</u>		
N 1 - Paint Sprayer	\$	\$ 2,700
R 1 - Wet/dry Vacuum	910	
N 1 - Needle Scaler Gun	230	
N 1 - Electric Imp. Wrench	250	
R 1 - Vacuum	1,240	
R 8 - Buffers (4/4)	600	600
R - Miscellaneous Equipment		1,600
- Repair (MAAIC)		2,500
Subtotal	\$ 3,230	\$ 7,400
<u>Street Cleaning Division</u>		
R 1 - Pager	\$ 400	
Subtotal	\$ 400	
<u>Weed Mowing Division</u>		
- Unspecified	\$	\$ 2,130
Subtotal	\$	\$ 2,130
Total Public Works Department	\$ 3,630	\$ 9,530

HIGHLAND CEMETERY TRUST

<u>Highland Cemetery Maintenance</u>		
R 1 - Riding Lawnmower	\$ 2,800	\$
R 2 - Weedeaters	600	
R 2 - Pushmowers	1,400	
- Unspecified		4,800
N 1 - Highland Cemetery Wall		\$ 153,910
Total Highland Cemetery Trust	\$ 4,800	\$ 158,710

CITY/COUNTY FLOOD CONTROL MAINTENANCE

R 1 - Pager	\$ 300	\$
N 2 - Tractors	15,750	
N 2 - Mowers	4,800	
N 2 - Brush Cutter	650	
N 2 - Chain Saw	400	
R 1 - Air Compressor		7,900
Total	\$ 21,900	\$ 7,900

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>COMMUNITY HEALTH</u>	<u>1989</u> <u>Revised</u>	<u>1990</u> <u>Revised</u>
<u>Administration</u>		
1 - X-ray Processor	\$	\$ 1,810
1 - Camera		300
1 - Dental Assistant Chair		700
R 4 - Dental Equipment Sets	3,290	
R 1 - High Speed Dental Handpiece	570	
N 1 - Video Tape Carrying Case	90	
N - Computer Hardware	<u>10,000</u>	<u>11,380</u>
Subtotal	<u>\$ 13,950</u>	<u>\$ 14,190</u>
<u>Environmental Health</u>		
1 - Map Holder	\$	\$ 600
1 - File Cabinet		250
2 - Desk Chairs		1,050
R 2 - Typewriter	1,100	
N 1 - Map Holder	470	
R 1 - Office Chair	200	
N 3 - Sample Bailers	900	
N 1 - Pressure Filter	1,300	
N 1 - Well Level Indicator	500	
N 1 - Purging Pump	500	
N 1 - Water Deionization Unit	1,000	
N - Landfill/Sludge-pond Monitoring Equip.	<u>2,000</u>	<u>2,700</u>
Subtotal	<u>\$ 7,970</u>	<u>\$ 4,600</u>
<u>Personal Health</u>		
R 1 - Typewriter	<u>\$ 550</u>	<u>\$ 550</u>
Subtotal	<u>\$ 550</u>	<u>\$ 550</u>
Total Community Health Department	<u>\$ 22,470</u>	<u>\$ 19,340</u>
 <u>METROPOLITAN AREA PLANNING</u>		
1 - Projector Lamp	\$ 550	
2 - Metal Shelves	320	
1 - Map File	1,590	
1 - Audio Equip. Cars	140	
1 - Camera Lens	300	
R 1 - PC Hard Disk Drive	230	
N 1 - Conference Room PA System	<u>3,990</u>	
Total Planning Department	<u>\$ 7,120</u>	

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY REPLACEMENT AND NEW

<u>PARK DEPARTMENT</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Administration</u>		
R 1 - Electronic Typewriter	\$ 730	\$
R 1 - Dictation Equipment		800
Subtotal	\$ 730	\$ 800
<u>Landscape and Forestry</u>		
R 10 - Chain Saws	\$ 3,000	\$ 3,000
R 1 - Brush Clipper		14,900
R 1 - VHF Radio	900	900
R 1 - Riding Mower		6,800
R 1 - Stump Grinder	15,500	
Subtotal	\$ 19,400	\$ 25,600
<u>Landscape and Forestry (Sale of Services/Supplies)</u>		
R 1 - Push Mower	\$ 480	\$ 480
R 1 - Edger	340	
R 1 - Weed Trimmer	350	
R 1 - Blower	340	
R 1 - Tiller		1,050
Subtotal	\$ 1,510	\$ 1,530
<u>Maintenance - Expanded Mowing Program</u>		
N 1 - Crew Cab Truck	\$ 18,000	
N 1 - Equipment Trailer	2,000	
N 1 - Tractor	8,000	
N 1 - Tractor Powered Rotary Mower	3,000	
Subtotal	\$ 31,000	
<u>Maintenance</u>		
- Replacement of Unsafe Mowing Equipment	\$	\$ 10,000
R 1 - Table Saw	650	
R 1 - Personnel Lift	5,600	
R 1 - Power Broom	4,100	
R 18 - String Trimmers (8/10)	2,440	3,000
R 12 - Mowers (5 hp) (5/7)	2,125	2,800
R 6 - Buffers (2/4)	1,700	3,400
R 6 - Wet/Dry Vacuums (2/4)	1,150	2,300
R 1 - Key Machine	800	
R 4 - Terracer Blades (2/2)	775	900
R 2 - String Trimmers	600	

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>PARK DEPARTMENT (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Maintenance</u>		
R 1 - Self-Propelled Mower	1,500	
R 1 - Pager	700	
R 1 - Riding Mower	4,800	
R - Hand Tools	400	2,570
R 5 - Sidewalk/Curb Edgers		2,000
N 1 - Power Fishing System for Electrical Crew		800
N 3 - Sections of Light Weight Scaffolding		500
N 1 - Deck for Light Weight Scaffolding		350
R 1 - KO Ratchet Cutter		370
R 1 - Floor Standing Drill Press		800
R 1 - Portable Generator		700
R 1 - Diaphragm Pump		500
R 1 - Portable Air Compressor		400
R 1 - Cordless 3/8" Drill		300
R 1 - PVC Heater		300
R 1 - Ditchwitch Trailer		2,000
R 1 - Tractor Boom Sprayer		1,000
R 1 - Box Blade		550
R 1 - York Rake		600
Subtotal	<u>\$ 27,340</u>	<u>\$ 36,140</u>
<u>Recreation</u>		
R - Other Operating Equipment (L.Woodard Ctr.)	\$	\$ 4,000
R - Drapes (Edgemoor)		5,000
N 2 - Exercise Bikes	1,600	
N - Weightlifting Equipment	<u>18,000</u>	
Subtotal	<u>\$ 19,600</u>	<u>\$ 9,000</u>
<u>Revenue Producing</u>		
N 3 - Pool Ozone Treatment Units	\$ 15,000	\$ 15,000
R 1 - Patrol Cart (O.J. Watson)	<u>4,000</u>	
Subtotal	<u>\$ 19,000</u>	<u>\$ 15,000</u>
Total Park Department	<u>\$ 118,580</u>	<u>\$ 88,070</u>
<u>METROPOLITAN TRANSIT AUTHORITY</u>		
R - Carpeting	\$ 400	
N 1 - Calculator	100	
Total Metropolitan Transit Authority	<u>\$ 500</u>	

CITY OF VICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>SPECIAL CITY HIGHWAY GAS TAX FUND</u>		<u>1989</u> <u>Revised</u>	<u>1990</u> <u>Revised</u>
<u>Traffic Control Maintenance</u>			
N	1 - Pavement Marking Remover	\$	\$ 3,600
R	2 - Signal Controllers	15,000	
N	1 - Traffic Signal Tester	5,000	
R	2 - Traffic Counters	6,000	
N	1 - Cable Locator	1,500	
R	3 - Pagers	1,200	
N	1 - Signmaker	10,000	
	- Unspecified		<u>17,550</u>
	Subtotal	<u>\$ 38,700</u>	<u>\$ 21,150</u>
<u>Street Maintenance</u>			
N	1 - Computer	\$ 7,000	\$
N	1 - Milling Machine		131,710
R	1 - Survey Level	1,400	
N	2 - Equipment Vacuums	2,600	
R	6 - Pagers	2,400	
R	1 - Pager	300	
	- Unspecified		<u>2,875,000</u>
	Subtotal	<u>\$ 15,510</u>	<u>\$3,006,710</u>
<u>Snow and Ice Removal</u>			
N	2 - Snowblowers	\$ 80,000	\$
R	10 - Snowplows	30,000	
N	6 - Spreaders	16,800	
	- Unspecified		<u>80,000</u>
	Subtotal	<u>\$ 126,800</u>	<u>\$ 80,000</u>
<u>Engineering</u>			
N	1 - Project Design Software and Plotter	\$	\$ 4,500
N	10 - Calculators with 3 printers		2,750
N	5 - Electronic Fieldbooks/software		16,500
R	2 - Office Chairs		450
N	2 - Portable digital scales		1,100
N	1 - Microscope		1,200
R	1 - Lettering Machine		1,500
N	1 - Total Station	16,000	
R	12 - Pagers (6/6)	<u>2,400</u>	<u>2,400</u>
	Subtotal	<u>\$ 18,400</u>	<u>\$ 30,400</u>
	Total Public Works Department Gas Tax Fund	<u>\$ 199,410</u>	<u>\$3,138,260</u>

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>LANDFILL</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
N - Tractors/Mowers	\$ 40,000	
Total Landfill	<u>\$ 40,000</u>	

<u>CENTRAL INSPECTION</u>	<u>Revised</u>	<u>Revised</u>
N 3 - Vehicles for Inspectors	\$ 30,000	
N - Space Utilization/Office Modernization	248,500	\$
N - Computer System	441,690	
R 8 - Radios	4,800	4,800
N 3 - Cameras	900	900
R 2 - Ladders (10.5 Ft.)	660	
R 2 - Ladders (15.5 Ft.)	760	
N - Development Assistance Center Furniture		25,000
R - Custom Post Binders		9,040
N - Remote Site Data Entry System		50,000
N - Interoffice Paging System		2,500
Total Central Inspection Division	<u>\$ 727,310</u>	<u>\$ 92,240</u>

AIRPORT AUTHORITY

Administration

R 1 - Vehicle	\$	\$ 17,000
N - Computer Storage Units	1,800	1,800
R 1 - Video Monitor	1,000	1,000
N - In-House Training Materials	1,000	
Subtotal	<u>\$ 3,800</u>	<u>\$ 19,800</u>

Airfield Maintenance

R - Irrigation Improvements and Roof Repair Building #2	\$ 23,000	\$ 18,000
R - Office and Lunch Room Chairs and Desks	1,870	1,870
R 2 - Supervisor's Vehicles	20,000	16,000
R 1 - Asphalt roller	28,000	
R 1 - Snowbroom (local share)		20,000
R 1 - Snowblower (local share)	21,000	
R 1 - Bobcat Loader		27,000
R 4 - Radios (portable)	8,000	8,000
R - Trash Receptacles	2,000	2,000
Subtotal	<u>\$ 103,870</u>	<u>\$ 92,870</u>

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>AIRPORT AUTHORITY (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Custodial</u>		
R 1 - Floor Buffer	\$ 1,100	\$
R 5 - Upright Vacuums	900	1,000
R 1 - Portable Vacuum	160	
R 1 - Wet/dry Vacuum	280	
R 1 - Battery Powered Carpet Sweeper	3,200	3,400
R 1 - Carpet Machine		2,200
Subtotal	\$ 5,640	\$ 6,600
<u>Engineering</u>		
R 1 - Stationwagon		\$ 13,700
R 1 - Van		11,800
Subtotal		\$ 25,500
<u>Building Maintenance</u>		
R 1 - Carpet Replacement in Terminal Building	\$ 26,000	\$ 12,000
- Office Furniture and Lunch Room Replacement	1,870	1,870
R 1 - Pickup Truck	10,000	20,000
R 1 - Portable 225A AC-DC Welder (gas)	3,400	
R 1 - Spray Paint Booth	3,500	
R 1 - Refrigeration Vacuum Pump	520	
R 2 - VHF Tower Radios	1,200	
R 4 - Portable UHF Radios	8,000	
R 4 - Power Hand Pipe Threader (up to 2")	1,000	
R 1 - Table Saw	800	
R 1 - Portable Hydraulic Scaffold	4,000	
R 1 - High Pressure Washer		800
R 1 - 10" Wood Cutoff Saw		320
R 1 - Wet/Dry Vacuum		825
R 1 - 5 h.p. Trash Pump		620
R 1 - Airless Paint Pump		1,400
R 2 - 48" Metal Shear		2,100
R 1 - VHF Radios		2,200
R 1 - Hydraulic Compression Tool		600
R 1 - Megohmmeter		775
R 4 - UHF Portable Radios		8,000
Subtotal	\$ 60,290	\$ 51,510

CITY OF VICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>AIRPORT AUTHORITY (Continued)</u>	<u>1989 Revised</u>	<u>1989 Revised</u>
<u>Safety</u>		
R 1 - Typewriter	\$ 875	\$ 875
R 1 - Desk w/platform	675	
R 1 - Chair	260	260
R 1 - File Cabinet		265
R 1 - Police Patrol Vehicle	15,000	15,000
R 2 - 1500-Gallon Crash Vehicle		60,000
R 2 - Portable Radios	4,000	4,000
R 2 - Mobile Radios	5,000	5,000
R 1 - Base Station Radio	3,000	
R 3 - Mattresses	300	
R 2 - Air Bottles	500	
R 1 - 35LVA Emergency Light Trailer/Generator	15,000	
R 4 - Pagers		1,600
R - Fire Weapons	2,250	2,250
Subtotal	\$ 46,860	\$ 89,250
<u>Jabara</u>		
R - Insulation for Building Maintenance	\$ 2,000	\$ 1,500
R 1 - Radio Repeater and Antenna	5,000	
R 1 - Communications Radio	1,500	
R 1 - Push Mower		400
R 1 - Portable Generator		600
R 1 - Welding Set		1,800
R 1 - Communication Radio		1,500
R 1 - Portable High Pressure Washer		2,700
Subtotal	\$ 8,500	\$ 8,500
Total Airport Authority	\$ 228,960	\$ 294,030
 <u>GOLF COURSE SYSTEM</u>		
N - Cool Season Grass (Pawnee Prairie)	\$ 69,000	\$ 50,000
- Rebuilding Sim/Clapp Greens	62,750	62,750
R 2 - Backhoes	14,000	
R 2 - Fairway Mowers	36,000	
R 2 - Riding Mowers	20,000	
R 3 - Green Mowers	27,000	
R 4 - Push Mowers	1,800	
R 4 - String Trimmers	1,200	
R - Welding Equipment	2,500	
R - Replacement Equipment		102,500
Total Golf Course System	\$ 234,250	\$ 215,250

CITY OF VICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>WATER (WATER UTILITY FUND)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Water - Production & Pumping</u>		
N 1 - PC Table	\$ 400	\$
R 1 - Pulling Rig Overhaul	20,000	
R 4 - Pick Up Trucks		52,000
R 1 - Turf Mower		11,000
R 1 - Sedan		13,000
N 1 - Electronic Counter	700	
N 1 - Electronic Oscilloscope	5,000	
N 1 - Logic Analyzer		6,000
N 1 - ISCO Sampler	2,000	
N 1 - PH Meter	1,000	
N 1 - Lab Cart	400	
R 6 - Radios	3,600	
R 1 - Dissolved Oxygen Probe	500	
R 1 - Technicon Recorder	1,500	
R 1 - Lab Dishwasher	3,000	
R 1 - Pipe and Cable Locators	1,600	
N 1 - TV Truck and Equipment	60,900	
Subtotal	\$ 100,600	\$ 82,000
<u>Transmission & Distribution</u>		
R 1 - Heavy Duty Chair	\$ 400	\$
N 1 - File Cabinet	300	
N 1 - Field Data Collection System		6,500
R&N 5 - Step Vans	50,000	75,000
R 1 - Pick Up Truck		12,000
N 1 - Leak Locator	3,500	
R&N 5 - Pumps	5,500	1,000
R 1 - Generator	1,200	
R 2 - Pavement Breaker	12,000	
R 1 - Buffer	2,000	
R 1 - Pipe Locator	1,000	
R&N 3 - Boring Machines	11,500	5,500
R 1 - Loader		85,000
R 1 - Vehicle Washer	1,500	
N 1 - Traffic Sign	10,000	
R&N - Service Lines	880,000	920,000
R&N - Mains Installations	515,000	500,000
R - Meter Replacements	128,000	85,000
R - Planeview Improvement	55,000	90,000
N 1 - Safety Shoring Equipment	5,000	
R 3 - 3/4 Ton Service Vans		37,500
N 2 - Backhoes	35,000	35,000
N 2 - Trailers	5,000	5,000
N 1 - Compressor		10,000

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>WATER (WATER UTILITY FUND) (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Transmission & Distribution</u>		
N 1 - Dump Truck		30,000
R&N - Lead Services	144,250	200,000
- Land	450,000	970,000
Subtotal	<u>\$2,316,150</u>	<u>\$3,067,500</u>
<u>Customer Service</u>		
N Rolm ACD 9000 upgrade	\$ 30,000	\$
R 3 - Step Vans	15,000	30,000
R 1 - Pick Up Truck		10,000
Subtotal	<u>\$ 45,000</u>	<u>\$ 40,000</u>
Total Water (Water Utility Fund)	<u>\$2,461,750</u>	<u>\$3,189,500</u>

WATER (SEWER UTILITY FUND)

Water Pollution Control

N 3 - Truck Air Conditioners	\$ 4,000	\$
N 1 - Asphalt Sludge Bed Lining	150,000	
1 - Wheel Loader	105,000	
R 1 - Industrial Tractor	37,300	
R 1 - Tractor Mower		21,000
R 1 - Electrical Power Demand Analyzer	5,200	
R 2 - Portable Space Heaters	3,500	
R 1 - Portable Power Washer		3,200
R 1 - Forklift/Material Stacker		2,800
N 3 - Breathing Apparatus	1,800	3,000
N 1 - Snow Blower	1,200	
R 4 - Fiberglass Ladders	330	330
N 1 - Lug Crimping Tool	450	
N 1 - Power Blower Backpack	400	
N 1 - Portable Cement Mixer	380	
N 1 - Needle Scaler	320	
N 1 - Fire Extinguisher		2,630
Subtotal	<u>\$ 309,880</u>	<u>\$ 32,960</u>

CITY OF VICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

<u>WATER (WATER UTILITY FUND) (Continued)</u>	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>Sanitary Sever Maintenance</u>		
R 2 - Cut-off Saws (\$1,790)	\$ *	\$
R 13 - Dump Trucks	120,960	141,120
R 1 - Vacuum Truck	58,800	
R 1 - Water Truck	23,520	
R 1 - Cleaner/Vaporator Truck	70,000	
R 1 - Backhoe		35,280
R 8 - System Flow Monitors		37,750
R 1 - Power Rodder		17,000
R 1 - Truck		16,800
R 3 - Portable Rod Turning Machines		7,500
R 3 - Pumps		4,500
R 1 - Flusher Truck (\$29,080)	*	
* - Unidentified Savings		
Subtotal	\$ 273,280	\$ 259,950
Total Water (Sever Utility Fund)	\$ 610,030	\$ 297,910

DATA CENTER INTERNAL SERVICE FUND

N - Remote Site Equipment	\$ 38,000	
N - Hand Tools	500	500
Total	\$ 38,500	\$ 500

FLEET AND BUILDINGS INTERNAL SERVICE FUND

Vehicle and Equipment Division

R 50 - Sedans (16/34)	\$ 199,930	\$ 348,000
R 2 - Fire Squads		51,000
R 3 - Vans		44,000
R 57 - Full-Size Patrol Units	741,000	
R 12 - Police Motorcycles	72,000	
R 26 - Pick-Up Trucks (8/18)	96,500	235,500
R 12 - Dump Trucks (6/6)	157,000	169,000
R 5 - Fire Utility Vehicles (1/4)	21,200	84,800
R 9 - Suburbans (1/8)	15,000	124,000
R 3 - Blazers		51,000
R 1 - Mini Cargo Van	10,500	
R 15 - Trucks - Various Types (7/8)	243,000	346,000
R 27 - Tractors/Trailers/Mowers (14/13)	198,000	326,000
R 4 - Street Sweepers (2/2)	150,000	151,000
R 1 - Aerial Bucket		35,000
R 2 - Transit Mixers	120,000	
R 2 - Rosc Distributor (1/1)	20,000	20,000

CITY OF WICHITA 1989/90 ADOPTED BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

	<u>1989 Revised</u>	<u>1990 Revised</u>
<u>FLEET AND BUILDINGS INTERNAL SERVICE FUND (Continued)</u>		
<u>Vehicle and Equipment Division</u>		
R 1 - Trencher	35,000	
R 1 - Forklift		21,000
R 5 - Air Compressors (4/1)	36,000	10,000
R 10 - Fiberglas Spreaders	42,500	45,000
R 2 - Wheel Loaders		80,000
R 1 - 200 Gallon Sprayer		7,000
N 2 - Pothole Fillers	125,000	
R - Other Equipment	35,755	
R - Tools	9,465	28,640
R - Police Visa Bars		30,000
Subtotal	<u>\$2,327,850</u>	<u>\$2,206,940</u>
<u>Central Maintenance Facility Division</u>		
R 1 - Ice Machine	\$ 1,600	\$ 7,500
R 1 - Floor Buffer		\$
Subtotal	<u>\$ 1,600</u>	<u>\$ 7,500</u>
Total Fleet and Buildings Internal Service Fund	<u>\$2,329,450</u>	<u>\$2,214,440</u>

SELF-INSURANCE INTERNAL SERVICE FUND

Safety Office Division

N 4 - Safety Films (2/2)	\$ 750	\$ 750
N - Safety Posters	750	750
Total Self-Insurance Internal Service Fund	<u>\$ 1,500</u>	<u>\$ 1,500</u>

TELECOMMUNICATIONS INTERNAL SERVICE FUND

N 1 - Circuit Switch	\$ 110,000
Total	<u>\$ 100,000</u>

CITY OF WICHITA 1989/90 ADOPTED BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1989/90 ADOPTED BUDGET

	1988 ACTUAL	1989 ADOPTED	1989 REVISED	1990 ADOPTED	1990 REVISED
GENERAL FUND					
General Government					

City Council					
Transfer from Convention and Tourism	12,071	16,000	21,000	16,000	21,000

OTHER - GENERAL GOVERNMENT	12,071	16,000	21,000	16,000	21,000
Law Department					

DUI Grant	17,329	0	0	0	0

TOTAL OTHER - LAW	17,329	0	0	0	0
Municipal Court					

Municipal Court Clerk					
DUI Grant	49,200	99,750	99,750	0	0
Probation Office					
DUI Grant	16,400	48,730	48,730	0	0

TOTAL OTHER - MUNICIPAL COURT	65,600	148,480	148,480	0	0
Community Facilities					

Omnisphere					
Purchase for Inventory	0	12,000	12,000	12,000	12,000

TOTAL OTHER - COMMUNITY FACILITIES	0	12,000	12,000	12,000	12,000
Economic Development					

Railroad Spur Signal Maintenance	1,500	0	0	0	0

TOTAL OTHER - ECONOMIC DEVELOPMENT	1,500	0	0	0	0
Police					

DUI Grant	176,165	0	0	0	0
EMCU Contribution	8,344	14,380	14,380	15,000	15,000
Police Reserves	7,384	7,500	7,500	7,500	7,500

TOTAL OTHER - POLICE	191,893	21,880	21,880	22,500	22,500

CITY OF WICHITA 1989/90 ADOPTED BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1989/90 ADOPTED BUDGET

	1988 ACTUAL	1989 ADOPTED	1989 REVISED	1990 ADOPTED	1990 REVISED
Emergency Communications (100%)					
Emergency Repairs Contingency	0	15,000	15,000	15,000	15,000
TOTAL OTHER - EMERGENCY COMMUNICATIONS	0	15,000	15,000	15,000	15,000
Public Works					
Weed Mowing	27,881	35,000	0	35,000	0
Flood Control					
Noxious Weed Spraying (100%)	22,330	25,000	25,000	25,000	25,000
TOTAL OTHER - PUBLIC WORKS	50,211	60,000	25,000	60,000	25,000
Health Department (100%)					
Building & Grounds Transfer	0	0	0	0	145,570
TOTAL OTHER - HEALTH DEPARTMENT	0	0	0	0	145,570
Metropolitan Area Planning (100%)					
Comprehensive Plan Contingency	0	27,280	0	26,470	0
TOTAL OTHER - METROPOLITAN AREA PLANNING	0	27,280	0	26,470	0
MTA					
Debt Service - Principal	141,661	141,550	141,660	131,664	148,330
Debt Service - Interest	35,581	47,445	39,950	39,606	43,650
City Administrative Charge	10,448	0	0	0	0
Transfer for Capital Purchases	0	0	17,100	0	0
Employee Compensation	0	0	1,710	0	1,930
Underground Tank Removal	0	0	0	0	25,700
TOTAL OTHER - MTA	187,690	189,105	200,420	171,270	219,610
Park Department					
Landscape and Forestry					
Wichita Wild Match for					
Private Contribution	0	28,000	28,000	28,000	35,450
Revenue Producing Inventory					
(Clearing Account)	0	0	25,500	0	26,000
TOTAL OTHER - PARK DEPARTMENT	0	28,000	53,500	28,000	61,450

CITY OF WICHITA 1989/90 ADOPTED BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1989/90 ADOPTED BUDGET

	1988 ACTUAL	1989 ADOPTED	1989 REVISED	1990 ADOPTED	1990 REVISED
Gas Tax					
Street Maintenance					
Pothole Fillers (Contingency)	3,460	125,000	125,000	250,000	250,000
Snow & Ice Removal - 10 Snowplows					
11 spreaders (Contingency)	0	83,200	83,200	0	0
Traffic Control Maintenance (Sign Truck Contingency)					
Miscellaneous					
Employee Training	20,000	20,000	20,000	20,000	20,000
TOTAL OTHER - GAS TAX	23,460	263,200	263,200	270,000	270,000
Landfill Fund					
Cleanup Programs	0	50,000	50,000	50,000	51,700
Land Purchase/Debt Service	57,028	90,000	90,000	90,000	122,310
Contingency	0	100,000	0	100,000	0
Transfer to Environmental Trust	0	0	565,580	0	271,220
TOTAL OTHER - LANDFILL FUND	57,028	240,000	705,580	240,000	445,230
Central Inspection Fund					
Transfers - General Fund					
Fire Inspection Positions	0	96,300	96,300	96,500	99,870
Economic Development Administration	0	19,920	19,920	19,920	19,920
TOTAL OTHER - CENTRAL INSPECTION FUND	0	116,220	116,220	116,420	119,790
Airport					
Principal	1,938,673	1,920,360	1,920,358	2,723,620	2,723,620
Interest	1,624,52	2,181,420	2,181,420	2,811,950	2,811,950
TOTAL OTHER - AIRPORT	3,563,196	4,101,780	4,101,780	5,535,570	5,735,570
Golf Course Fund					
Inventory (Clearing Account)	1,666	0	0	0	0
Employee Compensation	0	0	0	0	0
Debt Service	0	132,000	259,640	222,000	264,610
TOTAL OTHER - GOLF COURSE FUND	1,666	132,000	259,640	222,000	264,610

CITY OF WICHITA 1989/90 ADOPTED BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1989/90 ADOPTED BUDGET

	1988 ACTUAL	1989 ADOPTED	1989 REVISED	1990 ADOPTED	1990 REVISED
Sewer Utility Fund					
Water Administrative Charges	596,470	0	0	0	0
Inventory Clearing Account	26,090	334,740	50,000	341,770	50,000
Debt Service - Principal	2,159,879	2,316,120	2,316,120	2,206,810	2,574,190
Debt Service - Interest	1,935,881	2,030,720	2,030,720	1,864,700	3,188,960
Contingency	0	0	0	0	53,700
TOTAL OTHER - SEWER UTILITY FUND	4,953,150	4,681,580	4,396,840	4,413,280	5,866,850
Water Utility Fund					
In-Lieu-of-Taxes	525,088	566,000	566,000	566,000	566,000
Management Intern Transfer	21,780	21,780	21,780	21,780	22,760
Fire Hydrant Mechanic Transfer	31,190	31,190	31,190	31,230	32,790
Water QHY Cross Connection Transfer	37,732	41,780	41,780	41,830	43,180
Debt Service - Principal	3,021,300	3,910,000	4,122,245	4,215,000	4,800,535
Debt Service - Interest	2,390,670	2,188,820	2,094,405	1,883,630	1,883,635
Extraord. Funding Loss Conting.	687,630	0	5,820	0	114,680
Fuel Tank Removal	0	0	0	0	11,300
Unspecifice	49,170	0	100	0	100
TOTAL OTHER - WATER UTILITY FUND	6,764,560	6,759,570	6,883,320	6,759,470	7,474,980
INTERNAL SERVICE FUNDS					
Data Processing/Office Automation					
Finance - Data Center/MIS/DP Support					
Transfer to Other Funds	0	0	0	0	0
Reserve	0	0	0	0	0
Debt - Principal	0	456,420	459,640	483,800	877,160
Debt - Interest	0	154,370	165,360	126,990	219,630
Contingency Expenditures	0	25,560	90,000	15,230	90,000
TOTAL OTHER - DATA PROCESSING/ OFFICE AUTOMATION	0	636,350	715,000	626,020	1,186,790
Fleet and Buildings (Public Works)					
Central Maintenance Facility					
Contingency	0	0	0	0	142,800
Debt - Principal	0	0	0	0	27,390
Debt - Interest	0	0	0	0	24,230
Vehicle and Equipment Pool					
Purchases - Inventory	0	0	0	0	0
Reserve - Fuel Charges	0	11,450	0	11,450	0
TOTAL OTHER - FLEET AND BUILDINGS	0	11,450	0	11,450	194,420

CITY OF WICHITA 1989/90 ADOPTED BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1989/90 ADOPTED BUDGET

	1988 ACTUAL	1989 ADOPTED	1989 REVISED	1990 ADOPTED	1990 REVISED
Self Insurance (Finance)					
Purchasing (Risk management)					
Tort Liability (Contingency)	0	1,000,000	1,500	0	1,000,000
Retirement and Insurance					
Group Life Refunds	0	250	250	250	250
Group Life/Death Benefits	203,194	300,000	300,000	300,000	300,000
Group Health Refunds	3,297	6,000	6,000	6,000	6,000
Controller's Office (Workers Compensation)					
Transfer - Training Fund	0	0	12,000	0	12,000
Law Department					
Tort Liability Claims	85,803	79,250	100,000	71,760	100,000
TOTAL OTHER - SELF INSURANCE	292,294	1,385,500	419,750	378,010	1,418,250
Telecommunications (Finance)					
Purchasing					
Clearing	58,330	0	0	0	0
Decr. in capitalized lease obligation, net	141,135	154,480	78,981	78,981	0
Debt - Interest	24,135	10,790	3,659	3,659	0
Other	5,803	0	0	0	0
TOTAL OTHER - TELECOMMUNICATIONS	229,403	165,270	82,640	82,640	0
Stationery Stores (Finance)					
Purchasing					
Transfer to General Fund	59,280	0	0	0	0
Purchases - Cleaning	0	0	0	0	0
Purchases - Inventory	298,514	0	0	0	0
Microfilming	0	0	0	0	100,000
TOTAL OTHER - STATIONERY STORES	357,794	0	0	0	100,000

CITY OF WICHITA 1989/90 ADOPTED BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FILL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1988 ACTUAL-----			1989 REVISED-----			1990 REVISED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
GENERAL FUND									
City Council	7	6	6.5	9	9	9	9	9	9
City Manager									
City Manager	7	7	7	7	7	7	7	7	7
Personnel	14	12	13	14	14	14	14	14	14
Public & Intergvrnmntl Affairs	2	1	1.5						
Public Information				2	2	2	2	2	2
Intergovernmental Relations				1	1	1	1	1	1
Historical Museum	1	1	1	1	1	1	1	1	1
Community Facilities									
Century II	21	20	20.5	21	20	20.5	21	20	20.5
Expo Hall	3	3	3	5	4	4.5	4	3	3.5
Omnisphere	6	4	5	6	4	5	7	4	5.5
Total City Manager	54	48	51	57	53	55	57	52	54.5
Department of Finance									
Director's Office									
Administration	3	3	3	5	5	5	5	5	5
Investment Management	1	1	1	1	1	1	1	1	1
Financial Management									
Financial Planning and Research	7	7	7	6	6	6	6	6	6
Central Accounting	17	17	17	15	15	15	16	16	16
Revenue Management	15	14	14.5	15	14	14.5	15	14	14.5
Special Assessments	5	5	5	5	5	5	5	5	5
Management Services									
Purchasing	9	9	9	8	8	8	8	8	8
Records	3	3	3	3	3	3	3	3	3
Benefits	3	3	3	3	3	3	3	3	3
Total Department of Finance	63	62	62.5	61	60	60.5	62	61	61.5
Law	21	21	19.5	21	18	19.5	21	18	19.5
Municipal Court									
Clerk's Office	41	41	41	44	43	43.75	41	41	41
Probation Office	14	14	14	14	14	14	14	14	14
Total Municipal Court	55	55	55	58	57	57.75	55	55	55

CITY OF WICHITA 1989/90 ADOPTED BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FILL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1988 ACTUAL-----			1989 REVISED-----			1990 REVISED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Economic Development	7	7	7	6	6	6	8	8	8
Fire Department									
Administration	20	20	20	20	20	20	20	20	20
Operations	330	330	330	330	330	330	347	347	347
Prevention	17	17	17	17	17	17	17	17	17
Total Fire Department	367	367	367	367	367	367	384	384	384
Police Department									
Field Services Bureau	325	325	325	322	322	322	322	322	322
Investigations Bureau	125	125	125	93	93	93	93	93	93
Support Services Bureau	126	126	126	164	164	164	164	164	164
Air Section	4	4	4	0	0	0	0	0	0
Total Police Department	580	580	580	579	579	579	579	579	579
Emergency Communications									
Alarm Section	1	1	1	1	1	1	1	1	1
Human Services									
Citizen Rights and Services	4	4	4	4	4	4	4	4	4
Public Works									
Administration	4	4	4	4	4	4	4	4	4
Fleet and Buildings	51	48	49.5	51	48	49.5	55	52	53.5
Maintenance									
Noxious Weeds	3	1	2.17	2	2	2	2	2	2
Weed Mowing	24	3	13.5	26	7	16.5	26	7	16.5
Street Cleaning *	28	28	28	29	29	29	29	29	29
Lot Clean-Up Program *	8	0	4	6	0	3	6	0	3
Total Public Works	118	84	101.17	118	90	104	122	94	108

* In 1987-1988, a portion of these salaries were authorized and funded from the Gas Tax Fund.

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FILL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1988 ACTUAL-----			1989 REVISED-----			1990 REVISED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Community Health									
Animal Control									
Field Services	12	12	12	12	12	12	12	12	12
Animal Shelter	5	5	5	5	5	5	5	5	5
Total Community Health	17	17	17	17	17	17	17	17	17
TOTAL GENERAL FUND	1294	1252	1271.67	1298	1261	1279.75	1319	1282	1300.5
PARK/LIBRARY/ART MUSEUM FUND									
Park Department									
Administration	9	9	9	9	9	9	9	9	9
Landscape and Forestry									
Basic Services	61	44	49.75	62	45	50.75	62	45	50.75
Contracted Services	11	5	7	12	4	7	12	4	7
Botanica	4	2	3	6	3	4.5	7	3	5
Park Maintenance	96	93	94.5	100	97	98.5	100	97	98.5
Recreation	24	24	24	26	26	26	26	26	26
Revenue Producing	2	2	2	3	3	3	3	3	3
Total Park Department	207	179	189.25	218	187	198.75	219	187	199.25
Library	129	85	107	129	85	107	129	85	107
Art Museum	19	14	16.25	19	16	17.25	20	17	18.25
TOTAL PARK/LIBRARY/ART MUSEUM FUND	355	278	312.5	366	288	323	368	289	324.5
TOTAL TAXING FUNDS	1649	1530	1584.17	1664	1549	1602.75	1687	1571	1625

CITY OF WICHITA 1989/90 ADOPTED BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1988 ACTUAL-----			1989 REVISED-----			1990 REVISED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
SPECIAL REVENUE FUNDS									
SPECIAL HIGHWAY GAS TAX FUND									
Public Works									
Street Maintenance	96	86	90.33	91	82	86.33	91	82	86.33
Traffic Control Maintenance	38	28	33.83	38	28	33	38	28	33
Engineering	85	85	85	91	91	91	91	91	91
TOTAL GAS TAX FUND	219	199	209.16	220	201	210.33	220	201	210.33
SPECIAL ALCOHOL/DRUG FUND									
Human Services	1	1	1	1	1	1	1	1	1
LANDFILL FUND									
Public Works	4	4	4	2	2	2	2	2	2
CENTRAL INSPECTION FUND									
Housing and Economic Development	57	57	57	59	59	59	60	60	60
TOTAL SPECIAL REVENUE FUNDS	281	261	271.16	282	263	272.33	283	264	273.33
ENTERPRISE FUNDS									
Airport Authority	103	102	102.5	106	105	105.5	109	108	108.5
Golf Course System	48	14	29.11	48	14	29.11	48	14	29.11
Metropolitan Transit Authority	12	12	12	13	13	13	13	13	13
Sewer Utility									
Water Pollution Control	43	43	43	49	49	49	60	60	60
Sewer Maintenance	82	82	82	82	82	82	82	82	82
TOTAL SEWER UTILITY FUND	125	125	125	131	131	131	142	142	142

CITY OF WICHITA 1989 / 90 ADOPTED BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FILL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1988 ACTUAL-----			1989 REVISED-----			1990 REVISED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Water Utility									
Production and Pumping	60	53	56.5	59	52	53.75	59	52	53.75
Transmission and Distribution	67	60	62	67	60	62	67	60	62
Customer Service	58	58	58	56	56	56	56	56	56
Administration	3	3	3	4	4	4	4	4	4
TOTAL WATER UTILITY FUND	188	174	179.5	186	172	175.75	186	172	175.75

TOTAL ENTERPRISE FUNDS	476	427	448.11	484	435	454.36	498	449	468.36

INTERNAL SERVICE FUNDS									
Data Center	3	3	3	7	6	6.5	9	8	8.5

Fleet and Buildings	55	55	55	55	55	55	55	55	55

Self-Insurance Fund									
Risk Management	2	2	2	1	1	1	1	1	1
Safety Office	0	0	0	1	1	1	1	1	1
Total Self Insurance Fund	2	2	2	2	2	2	2	2	2

Stationery Stores	7	7	7	7	7	7	7	7	7

TOTAL INTERNAL SERVICE FUNDS	67	67	67	71	70	70.5	73	72	72.5

CITY OF WICHITA 1989/90 ADOPTED BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FILL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1988 ACTUAL-----			1989 REVISED-----			1990 REVISED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FT
CITY-COUNTY FUNDS									
Emergency Communications	52	52	52	57	57	57	57	57	5
Flood Control	22	17	19.5	20	19	19.5	20	19	19.
Community Health									
Administration	10	10	10	10	10	10	12	12	1
Building and Grounds	4	4	4	4	4	4	0	0	
Environmental Health	23	23	23	24	24	24	24	24	2
Laboratory	3	3	3	2	2	2	0	0	
Personal Health	33	33	33	33	33	33	33	33	3
Total Community Health	73	73	73	73	73	73	69	69	6
Metropolitan Area Planning	21	21	21	23	23	23	23	23	2
TOTAL CITY-COUNTY FUNDS	168	163	165.5	173	172	172.5	169	168	168.1
OTHER TRUST FUNDS									
Highland Cemetery Maintenance	2	0	1.17	2	0	1.17	2	0	1.1
TOTAL TRUST FUNDS (INCL CITY-CO)	170	163	166.67	175	172	173.67	171	168	169.6
TOTAL LOCALLY FUNDED POSITIONS	2643	2448	2537.11	2676	2489	2573.61	2712	2524	2608.86

CITY OF VICHITA 1989 / 90 ADOPTED BUDGET

**1990 PAY RANGES AND ANNUAL SALARIES
NONCOMMISSIONED PERSONNEL
EFFECTIVE JANUARY 13, 1990**

<u>RANGE</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
606	10392.30	10867.18	11363.62	11883.00	12426.16	12993.39
607	10743.78	11243.85	11767.14	12315.06	12888.17	13487.58
608	11116.24	11643.17	12195.01	12773.44	13379.00	14011.44
609	11512.50	12067.41	12648.91	13258.67	13897.55	14566.91
610	11930.57	12515.15	13128.28	13771.62	14446.30	15156.25
611	12374.67	12991.43	13638.98	14318.98	15032.84	15780.01
612	12845.35	13494.86	14177.66	14894.60	15647.93	16440.42
613	13344.30	14029.90	14750.76	15508.57	16305.54	17142.25
614	13873.48	14596.29	15356.89	16157.23	16999.26	17885.50
615	14434.55	15197.10	16000.24	16845.63	17735.79	18672.96
616	15028.64	15832.61	16679.96	17572.08	18512.89	19507.71
617	15657.72	16506.74	17402.22	18346.11	19341.22	20393.68
618	16325.97	17223.41	18170.37	19169.39	20223.26	21331.13
619	17033.96	17980.64	18980.22	20035.49	21149.24	22325.39
620	17783.92	18783.22	19838.76	20953.91	22131.46	23380.10
621	18578.94	19635.32	20752.15	21932.22	23179.45	24496.93
622	19422.64	20537.80	21717.02	22963.98	24282.57	25681.48
623	20315.60	21494.27	22741.79	24061.50	25457.61	26937.38
624	21262.29	22508.96	23828.96	25226.18	26705.40	28268.29
625	22266.91	23583.54	24977.96	26454.94	28019.23	29678.67
626	23330.57	24722.76	26198.34	27761.78	29418.70	31174.12
627	24458.59	25931.38	27492.86	29148.66	30903.79	32758.84
628	25654.89	27210.79	28860.98	30611.65	32468.08	34439.26
629	26922.27	28568.28	30261.01	32168.38	34135.07	36220.41
630	27544.35	29273.74	31111.71	33065.25	35141.64	37350.12
631	28968.17	30797.45	32742.32	34810.04	37008.16	39351.79
632	30478.17	32414.07	34472.84	36662.56	38991.64	41472.12

<u>GRADE</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
E-12	\$30,410	\$36,638	\$42,866
E-11	\$31,881	\$38,384	\$44,886
E-10	\$33,013	\$40,257	\$47,501
E-9	\$33,579	\$42,264	\$50,948
E-8	\$35,957	\$44,344	\$52,731
E-7	\$37,542	\$46,563	\$55,584
E-6	\$39,240	\$49,016	\$58,793
E-5	\$41,956	\$52,633	\$63,310
E-4	\$45,692	\$57,770	\$69,847
E-3	\$49,428	\$63,382	\$77,336
E-2	\$54,001	\$69,211	\$84,420
E-1	\$65,088	\$83,486	\$101,883

CITY OF WICHITA 1989/90 ADOPTED BUDGET

**1990 PAY RANGES AND ANNUAL SALARIES
COMMISSIONED POLICE AND FIRE PERSONNEL
EFFECTIVE JANUARY 13, 1990**

<u>RANGE</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
721	18912.50	19991.28	21131.89	22337.43	23611.80	24959.50
722	20222.42	21393.26	22632.37	23942.85	25329.45	26793.55
723	21162.39	22399.27	23708.35	25094.10	26561.01	28113.54
724	22157.77	23464.89	24849.52	26315.59	27868.12	29513.29
725	23213.31	24594.03	26057.30	27607.31	29249.68	30996.70
726	24331.82	25792.57	27341.19	28982.72	30722.75	32568.26
727	24924.52	26428.64	28023.44	29714.76	31507.97	33407.49
728	26147.12	27737.44	29424.86	31214.70	33113.66	35125.70
729	27442.77	29125.43	30911.35	32806.96	34818.71	36946.03
730	28093.67	29860.84	31739.39	33736.30	35858.59	38116.03
731	29549.11	31418.97	33406.93	35521.10	37768.76	40162.76
732	31092.68	33071.41	35176.06	37414.48	39795.61	42331.78

<u>GRADE</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
E-12	\$30,410	\$36,638	\$42,866
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E-4	\$45,692	\$57,770	\$69,847
E-3	\$49,428	\$63,382	\$77,336
E-2	\$54,001	\$69,211	\$84,420
E-1	\$65,088	\$83,486	\$101,883

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
110	REGULAR SALARIES	1100	BI-WEEKLY WAGES
		1101	LONGEVITY
		1102	EDUCATION PAY
		1103	EMT PAY
		1104	SHIFT DIFFERENTIAL
		1105	HAZARD DUTY PAY
		1199	OTHER REGULAR SALARIES
120	SPECIAL SALARIES	1200	PART-TIME WAGES
		1201	LIMITED/SEASONAL WAGES
		1202	MTA DRIVERS/MAINT. STAFF
		1203	PAID LEAVE
		1204	CLOTHING ALLOWANCE
		1206	ACTING OFFICER PAY
		1299	OTHER SPECIAL SALARIES
130	OVERTIME	1300	PREMIUM
		1301	STRAIGHT
		1302	COURT APPEARANCE
		1303	HOLIDAY PAY
140	EMPLOYEE BENEFITS	1400	F.I.C.A.
		1401	VER-PENSION
		1402	P&F PENSION
		1403	WORKERS' COMPENSATION
		1405	GROUP HEALTH INSURANCE
		1406	GROUP LIFE INSURANCE
		1407	CENTRAL STATES (MTA)
210	UTILITIES	2100	ELECTRICITY
		2101	GAS-KPL
		2102	GAS-ARKLA
		2103	HEATING OIL
		2104	WATER
		2105	SEWER
		2106	LANDFILL
		2107	TRASH SERVICE
		2108	HAZARDOUS MATERIALS DISPOSAL
		2199	OTHER UTILITIES
220	COMMUNICATIONS	2200	PBX--LINE CHARGES
		2201	PBX--INSTRUMENT CHARGES
		2202	MOVES AND CHANGES
		2203	LONG DISTANCE SERVICE
		2204	LOCAL SERVICE
		2205	SPECIAL CIRCUITS (DATA LINES)
		2206	PAGERS AND MOBILE PHONES
		2207	POSTAGE-REGULAR
		2208	POSTAGE-SPECIAL (CERTIFIED)
		2209	POSTAGE-POSTCARDS
		2210	SHIPPING AND FREIGHT
		2211	EXPRESS MAIL
		2212	CATV (CABLE)
		2299	OTHER COMMUNICATIONS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
230	TRANSPORTATION/TRAINING	2300	AUTO TAGS & TITLES
		2301	MEAL/LODGING ALLOWANCE
		2302	OUT-OF-TOWN REGISTRATION FEES
		2303	IN-TOWN REGISTRATION FEES
		2304	TRAINING CONSULTANTS
		2305	PROSPECTIVE EMPLOYEE INTERVIEW
		2306	MOVING COST-NEW EMPLOYEE
		2307	EMPLOYEE IN-TOWN MILEAGE
		2308	TRANS. OUT-OF-TOWN
		2399	OTHER TRANSPORTATION
240	INSURANCE	2400	BUILDING AND CONTENTS
		2401	VEHICLE LIABILITY
		2402	GENERAL LIABILITY
		2403	BOILER
		2404	LOSS RESERVE
		2405	BC/BS HEALTH
		2406	EQUICOR HEALTH
		2499	OTHER INSURANCE
250	PROFESSIONAL SERVICES	2500	CERTIFICATION FEES
		2501	PRE-EMPLOYMENT EXPENSES
		2502	LABORATORY SERVICES
		2503	STUDIES/CONSULTANTS
		2504	ENGINEERING
		2505	CONTRACTORS
		2506	LEGAL SERVICES
		2507	AUDITS
		2508	TEMPORARY HELP SERVICES
		2599	OTHER PROFESSIONAL SERVICES
260	DP/OA COSTS	2600	DATA CENTER CHARGES
		2601	MAINT. DP/OA EQUIPMENT
		2602	SCDP CHARGES
		2699	OTHER DP/OA CHARGES
270	EQUIPMENT CHARGES	2700	MOTOR POOL-SCHEDULED CHARGES
		2701	MOTOR POOL-UNSCHEDULED CHARGES
		2702	LEASE/RENT EQUIPMENT
		2703	MAINT.-EQUIPMENT
		2799	OTHER EQUIPMENT CHARGES
280	BLGS & GROUND CHARGES	2800	CMF CHARGES
		2801	BUILDING LEASE/RENT
		2802	MAINT.-GROUNDS
		2803	MAINT.-BUILDINGS
		2804	PEST CONTROL SERVICES
		2805	JANITORIAL SERVICES
		2899	OTHER BLDG & GRNDS CHRGS
290	OTHER CONTRACTUALS	2900	CITY ADMINISTRATIVE CHARGES
		2901	WATER ADMINISTRATIVE CHARGES
		2902	ADVERTISING
		2903	DIRECTORIES
		2904	CODES & MANUALS
		2905	PERIODICALS
		2906	MEMBERSHIP DUES
		2999	OTHER CONTRACTUALS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
310	OFFICE SUPPLIES	3100	PRINTING & GRAPHICS-INTERNAL
		3101	PRINTING & GRAPHICS-EXTERNAL
		3102	PHOTOCOPYING
		3103	MICROCOMPUTER SOFTWARE
		3104	PETTY CASH
		3105	PREPRINTED FORMS
		3106	STATIONERY STORES
		3107	MICROFILMING
		3199	OTHER OFFICE SUPPLIES
320	CLOTHING AND TOWELS	3200	TOWEL SERVICE
		3201	CLEANING
		3202	COVERALLS
		3203	PROTECTIVE CLOTHING
		3204	UNIFORMS
		3205	LEATHER GOODS
		3299	OTHER CLOTHING
330	CHEMICALS	3300	AMMONIA
		3301	BULK CHLORINE
		3302	CYLINDER CHLORINE
		3303	POLYELECTROLYTE
		3304	POLYMER
		3305	LIME
		3306	PHOSPHATE
		3307	CALCIUM CHLORIDE
		3308	CARBON DIOXIDE
		3309	SULFUR DIOXIDE
		3310	POTASSIUM PERMANGANATE
		3311	ODOR MASKANTS
		3399	OTHER CHEMICALS
340	EQUIPMENT PARTS	3400	COMPUTERS AND PRINTERS
		3401	COMMUNICATION EQUIPMENT
		3402	AUDIO-VISUAL EQUIPMENT
		3403	AUTOMOTIVE
		3404	TRUCKS/HEAVY EQUIPMENT
		3405	HELICOPTER
		3406	LAWN CARE EQUIPMENT
		3407	BUILDING EQUIPMENT
		3408	PUMPS
		3409	MOTORS
		3410	ELECTRICAL EQUIPMENT
		3411	CHEMICAL FEEDERS
		3499	OTHER EQUIPMENT PARTS
350	MATERIALS	3500	LUMBER
		3501	CEMENT
		3502	CONCRETE
		3503	HOT-MIX ASPHALT
		3504	COLD-MIX ASPHALT
		3505	EMULSIFIED ASPHALT
		3506	GRAVEL & STONE
		3507	SAND
		3508	SALT
		3509	KILN DUST
		3599	OTHER RAW MATERIALS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
360	EQUIPMENT SUPPLIES	3600	AUTO BATTERIES
		3601	NON-AUTO BATTERIES
		3602	TIRES
		3603	LUBRICANTS
		3604	DIESEL FUEL
		3605	UNLEADED FUEL
		3606	GASOLINE
		3607	PROPANE
		3608	FLUIDS
		3609	ANTIFREEZE
		3699	OTHER EQUIPMENT SUPPLIES
370	BUILDING PARTS	3700	APPLIANCES
		3701	GARAGE & SHOP EQUIPMENT
		3702	BUILDING REPAIRS
		3703	FACILITY REPAIRS
		3799	OTHER BUILDING & CONTENTS PARTS
380	NON-CAPITALIZABLE EQUIP.	3800	COMMUNICATION EQUIPMENT
		3801	DP/OA EQUIPMENT
		3802	FIREARMS & OTHER WEAPONS
		3803	LAB EQUIPMENT
		3804	SAFETY EQUIPMENT
		3805	MAINTENANCE EQUIPMENT
		3806	OFFICE EQUIP. & FURNITURE
		3807	TRAINING EQUIPMENT
		3808	LIBRARY MATERIALS
		3809	FILMS
		3810	LAWN CARE EQUIPMENT
		3811	HAND TOOLS
		3899	OTHER NON-CAPITALIZED EQUIP.
390	OTHER COMMODITIES	3900	CUSTODIAL SUPPLIES
		3901	PHOTOGRAPHY SUPPLIES
		3902	GARDEN/GROUNDS SUPPLIES
		3903	FOOD SUPPLIES
		3904	MEDICAL SUPPLIES
		3999	OTHER COMMODITIES
410	LAND	4100	PARK SITES
		4101	DUMP SITES
		4102	FIRE STATION SITES
		4199	OTHER
420	BUILDINGS	4200	WATER SYSTEMS
		4201	ELECTRICAL
		4202	CARPETING & WINDOW TREATMENT
		4203	HEATING/COOLING SYSTEMS
		4204	IMPROVEMENTS
		4299	BLDGS, OTHER
430	IMPROVEMENTS OTHER THAN BLDGS	4300	FIRE HYDRANTS
		4301	PARK EQUIPMENT
		4302	PERMANENT SIGNS
		4303	RECREATION EQUIPMENT
		4304	SIDEWALKS
		4305	SWIMMING POOLS
		4306	TRAFFIC SIGNALS
		4307	UTILITY LINES
		4399	OTHER IMPROVEMENTS

EXPLANATION OF OBJECT CODES

OBJECT NO.	OBJECT TITLE	TITLE	SUBJECT TITLE
440	OFFICE EQUIPMENT	4400	FURNITURE
		4401	MICROCOMPUTERS/PRINTERS
		4402	TYPEWRITERS
		4499	OTHER OFFICE EQUIPMENT
450	VEHICULAR EQUIPMENT	4501	AUTOMOBILES STATION WAGONS
		4502	LIGHT TRUCKS/VANS
		4503	HEAVY TRUCKS (10,000 GVWR)
		4504	MOTORCYCLES/SCOOTERS
		4505	POWERED CONSTRUCTION EQUIP.
		4506	NON-POWERED CONST. EQUIPMENT
		4507	FIRE APPARATUS
		4599	OTHER VEHICLES/VEHICLE EQUIP.
460	OPERATING EQUIPMENT	4601	AUDIO (RADIOS, RECORDERS, ETC)
		4602	VIDEO (CAMERAS, ETC)
		4603	AUDIO-VISUAL (PROJECTORS, ETC)
		4604	DP/OA EQUIPMENT
		4605	TOOLS & SHOP EQUIPMENT
		4606	LAWN CARE
		4607	FIREARMS & WEAPONS
		4699	OTHER OPERATING EQUIPMENT
510	INTERFUND TRANSFERS	5100	CONTRIBUTIONS TO OTHER FUNDS
		5101	REIMBURSEMENT TO OTHER DEPTS.
		5102	CONTRIBUTIONS TO CITY (WATER)
		5199	OTHER INTERFUND TRANSFERS
520	DEBT SERVICE	5200	PRINCIPAL-G.O.
		5201	PRINCIPAL-SPECIALS
		5202	PRINCIPAL-REVENUE BONDS
		5203	INTEREST-G.O.
		5204	INTEREST-SPECIALS
		5205	INTEREST-REVENUE BONDS
		5206	BOND ISSUANCE EXPENSE
		5207	FISCAL PAYING AGENT FEES
530	OTHER NON-OPERATING EXPENSE	5300	CONTINGENCY
		5301	REFUNDS
		5302	TORT LIABILITY CLAIMS
		5304	INSURANCE BENEFITS
540	INVENTORY	5401	INVENTORY (CLEARING ACCOUNT)

EMPLOYEE BENEFITS

Below is the schedule of employee benefit charges used to prepare the 1990 adopted budget.

	<u>Civilian</u>	<u>Commissioned</u>
Retirement/Pension	12.00%	23.30%
Social Security	7.51	1.45*
Group Life Insurance	.15	.15
Group Health Insurance	5.51	5.51
Workers' Compensation	1.25	1.25
Unemployment Compensation	.30	.30
Total Benefits	26.72%	31.96%

*For Medicare portion only, applying to employees hired beginning April 1, 1986.

1 9 8 9 / 9 0 R E V I S E D B U D G E T

BUDGET INSTRUCTIONS

Preparing an annual budget is far more than a routine review of line items. It is the process by which the City's strategic goals and service delivery programs are translated into the concrete. Budget preparation does not occur within a vacuum, but within a dynamic and complex environment that makes planning essential. That is why an understanding of the dimensions of the process is important for all participants, regardless of their assigned tasks and positions in the organization.

These budget instructions contain a number of materials that range from the broad perspective to detailed documents supporting department 1989/90 revised budget submittals. The major sections are as follows:

- I. The Financial Environment
- II. Budget Forms
- III. The Budget Submission Format
- IV. Attachments

I. The Financial Environment

The budget process takes place this year in an environment that has both positive and negative characteristics. On the favorable side is the City's financial condition. On the other hand are uncertainties caused by the reappraisal/classification legislation and amendment, as well as shifts in the funding relationships between federal, state and local government. To these must also be added question marks about the economy in general.

The City's Present Financial Condition

Because of strategies followed in City finance last year, nearly all funds ended 1988 in a balanced condition. Current-year revenues were adequate to fund current-year expenditures, and fund balances as a total were larger than the prior year.

In both the tax-supported General Fund and the General Debt and Interest Fund, 1988 unencumbered fund balances increased over 1987. As a group, the Special Revenue Funds ended 1988 by exceeding the combined budget objective. Similarly, all enterprise funds and internal service funds performed favorably on a budgetary basis.

Fund balances are such that, if maintained, the City can avoid crisis-oriented, cutback management strategies. In the tax-supported funds, future uncertainties can be anticipated by maintaining adequate cash reserves and carry-over balances, thus

preventing sharp increases in the City's mill levy. All in all, the 1988 year-end results confirm the soundness of the City's strategies and, if continued, will allow future events to be managed in the most prudent and deliberate way possible.

The City's Financial Future

The City will continue to follow closely the consequences of the reappraisal/classification process. Because of the property tax lid imposed in reappraisal legislation, the City will not experience the normal 3% or more growth for funding of the 1990 budget.

In addition, the classification amendment exempted certain classes of property (merchant and manufacturer's inventories) from taxation, resulting in a loss to the property tax base. Shifts encountered because of this and new assessed values may result in as yet unknown stresses on various groups of property taxpayers.

Finally, a secondary effect of reappraisal/classification is the impact on the motor vehicle property tax. Even without merchant/manufacture inventories, valuations are expected overall to increase, thus reducing the mill levy factor used to compute the motor vehicle distribution to cities. The City of Wichita alone may lose \$3 million in revenues for City operations in 1991.

Compounding the future for the City's finances are inflation, which alone can erode the favorable revenue/expenditure relationship, and both federal reductions and initiatives requiring greater local support. For all the above reasons, the City will maintain and restate its commitment to objectives stated one year ago in the financial plan:

- (1) to continue the multi-year financial forecast,
- (2) to maintain a balanced budget,
- (3) to revise budgets within the 1989/90 adopted plan, which reflected targets for carry-over cash, and
- (4) to continue with detailed line-item budget justification, by carefully documenting exceptions to the 1989/90 adopted budget and by the scrutiny required to develop detail at a lower level.

The forms and narrative submittal from departments will be developed with these objectives in mind. Once again, the successful implementation of strategies within the financial plan depends on the conscientious work of all who are involved in the budget development process.

II. Budget Forms

Several forms will be used to prepare department budget submittals for the 1989/90 Revised Budget. These have been designed to achieve several purposes. Among the most important are to

- (1) promote conformity with the overall financial plan for the City,
- (2) ensure meaningful, detailed review of programs as they are examined not only at the object, but also subobject levels; and
- (3) provide data presentation compatible with the new accounting system and budget preparation software to be introduced later in the process by Financial Planning and Research staff.

In the budget development and submittal process, the following forms are to be used:

- Form A - 1988 Actual Expenditures (Information Guide)
- Form B - Line Item (Object) Detail Budget Page
- Form C - Personal Services Budget Page
- Form D - Subobject Code Break-out Document
- Form E - Department-requested Adjustments
- Form F - Revenue Estimate Form

Form A - 1988 Actual Expenditures (Information Guide)

This form is included primarily for information. Departments might find it helpful for understanding the process used to reach 1988 actuals and for reference in seeing how the former Account Status Report (ASR) accounting distributions were converted to the FAMIS distributions. In some budgets, 1988 actual numbers are still being confirmed and may be changed later by FP&R staff.

You should note that administrative charges for 1988 were entered in the 295 account on Form A; they transfer to the 290 under FAMIS. In addition, certain other items have been entered in the 900 ASR account, for consistency. Adjustments for postage/communications, which occur within line items, will be made on another form by departments.

From left to right in the form, the columns show the January-October (ASR) distributions, then accounts are rearranged to the new (FAMIS) distributions, and finally they are combined with the November-December (FAMIS) distributions. The far right column represents all 1988 expenditures and encumbrances, or total obligations.

Form B - Line Item (Object) Detail Budget Page

Some changes in the 1989 revised and 1990 revised columns have been made administratively, and others will be made later. Departments should check these pages for accuracy of FAMIS codes, 1989 and 1990 data, and the like. Detail for 1988 has been transferred from Form A and may change slightly as adjustments are made for encumbrances and following completion of audits.

Financial Planning staff members are responsible for providing 1989/90 revised estimates for benefits, utilities, administrative charges, and internal service charges for telecommunications, data processing/office automation, insurance (vehicle liability and building and contents), and vehicle rental rates. Many of these revisions have not yet been made.

To facilitate comparison, departments should subtract overtime from 1988 actual salaries (110 object) and enter it by pen under the FAMIS (130 object) designation. Departments may make certain other changes to personal services (detailed under section on Form C).

Form B will become part of the budget submittal. Departments should use a pen or pencil to write any requested adjustments in the 1989 revised and 1990 revised columns, and to retotal as needed. Detail should first be developed on Form E (below).

Form C - Personal Services Budget Page

Form C includes salary projections for 1989 and 1990, completed in spring of 1988. The following changes should be made in pen or pencil on this form:

- (1) revisions to update narrative,
- (2) corrections of approved changes in classifications, titles, and staffing levels, and
- (3) adjustment of salary levels that might have changed significantly (for example, high-level retirement vacancy filled at lower level).

Corrections to reflect minor changes in salary (for example, merit increases) should not be made at this time, but will be shown later when salary projections are available.

Form D - Subobject Code Break-out Document

This form will become the basis for entering budgets into the new B-Prep program, which is compatible with the accounting system. Until now, budgetary data have been accumulated at the object or line item level. The purpose of this form is to break out information to an even greater level of detail, the subobject level.

Departments should use the green bar (diskette) printouts from last year, as well as accounting transactions, to arrive at reasonable estimates for the 1989 revised and 1990 revised amounts as presented on Form B. (Suggestion: Refer to the accounting code distributions in Form A.) Adjustments in postage/communications and changes resulting from current-year review will be reported or requested on Form E.

Please note: Departments will complete one set of Form D for every line item detail budget page, except for combined detail summaries. The amounts at the object level in every case must agree with those entered by Financial Planning staff on Form B.

Form E - Department-requested Adjustments

Changes to 1989 revised and 1990 revised columns on the line item detail budget page (Form B) will be requested and justified on Form E. A separate Form E should be used for each change.

Changes are defined as

- (1) internal reallocations having no net dollar impact (for example, postage/communication, and other department-changes resulting in no overall increases or decreases);
- (2) inflationary increases that are backed by documentation from Purchasing (comparative purchase orders) or other reliable source;
- (3) existing programs for which other documented increases occur (for example, mandated changes);
- (4) a new program or betterment (for example, a departmental strategic agenda initiative); and
- (5) other requests not included in the above.

It is expected that departments will identify offsetting expenditure decreases or revenue increases, within their budget plans, but excluding expenditure increases/decreases related to items administratively changed. Again, these line items are benefits, utilities, administrative charges, and internal services charges for telecommunications, data processing/office automation, insurance (vehicle and building/contents) and vehicle rental rates. (However, a department-originated vehicle use cutback program yielding savings would be acceptable to submit for review.)

For example, savings resulting from a lower data processing charge may not be used to offset an expenditure increase identified on Form E. Similarly, an increase in any administratively entered item does not need to be offset by savings.

Departments may present the following savings for consideration to offset requested increases:

- (1) deletion of a position originating in an internal management strategy (as opposed to City Manager reorganization),
- (2) efficiencies resulting from cutback management (for example, contracting privately),
- (3) savings resulting from improved inventory control,
- (4) productivity improvements related to time/motion study, which general actual dollar savings,
- (5) equipment acquisition leading to lower operating costs,
- (6) internal controls on use of materials and supplies, and
- (7) other documented strategies.

Both expenditure decreases and revenue increases may be presented to offset program increases.

On Form E, narrative for justification and program impacts should be brief, but objective, specific (for example, in terms of costs and frequencies), and thorough. Whenever possible, performance measurement data should be used for supporting information. If additional pages are needed for narrative and calculations, please attach them to the correct form.

Form E will be used by the Financial Planning and Research staff to review department requests with the Budget Review Cabinet. BRC recommendations will be recorded on the form for the City Manager's review.

The form also will be used by staff to create the (1) department-requested budget, (2) Financial Planning and Research recommended budget, (3) Budget Review Cabinet recommended budget, and (4) the City Manager's proposed budget.

Finally, Form E will be used to summarize new program (betterment) requests related to the strategic agenda. These will be prioritized into an incentive program under consideration by the City Manager.

Form F - Revenue Estimate Form

The revenue estimate form will be used to (1) confirm revenue assumptions in the 1989-94 Financial Plan and (2) build a data base for future modeling. Revenues should be summarized at the index code level or the lowest level possible. If two

departments share in the work effort that generates certain revenues (for example, Police and Municipal Court), they may prepare one revenue estimate together, at their discretion.

Revenue increases associated with normal growth should be included. To avoid confusion, please cross-reference these increases to the presentation on Form E when appropriate.

Revenue increases associated with new programs should not be included on Form F (even though they are presented on Form E). Such increases will be added by Finance staff, pending approval by the BRC and/or City Manager.

Appropriate sources for actual revenue data are

- (1) the Comprehensive Annual Financial Report, produced by the Controller's Office,
- (2) "actual" detail reported at the fund summary level in adopted budget documents,
- (3) Account Status Reports available on microfiche and limited hard copies (Controller's Office and Financial Planning), and,
- (4) as a last resort only, and in consultation with Financial Planning staff, department records.

The best detail, however, will be on year-end Account Status Reports (microfiche/hard copy), and every effort should be made to complete Form F from these sources.

III. The Budget Submission Format

Departments again will prepare and submit narrative information concerning their roles and progress in implementing the strategic agenda and performance measurement, as well as other narrative summaries. Each summary should be started on a new page. The order of presentation for each budget submission is as follows:

- (1) Executive Summary
- (2) The Strategic Agenda
- (3) Performance Measurement
- (4) The Outlook for Federal/State Financial Assistance
- (5) Compliance with the 1989/90 Adopted Budget Plan
- (6) Implementing the Central Service Cost Allocation Plan
- (7) Privatization and Volunteerism

The narrative submittals will be followed by items discussed in Part II:

- (8) Line Item Detail Pages and Personal Services Budget
Pages in the order of the 1989/90 Adopted Budget
- (9) Subobject Code Break-out Document
- (10) Department-requested Adjustments
- (11) Revenue Estimate Forms

The Executive Summary

This section, of one to two pages, shall attempt to summarize the department's efforts to comply with the budget instructions. "Bullets" should be used to emphasize points considered most important by the Department Director.

The Strategic Agenda

The department's role in implementing the City's strategic agenda should be stated in this section. Comments should include what progress was made in 1988 and is anticipated in 1989 and 1990.

Performance Measurement

The department's progress toward implementing performance measurement should be included in this section. This section should address the following questions: What performance measurements have been established in which service areas and what is the schedule for complete implementation of this management technique. Reporting of performance measurement will be part of the budget submission for the 1991/92 adopted budget.

Federal and Other Financial Assistance

This section is intended to provide the opportunity for the Department to summarize federal and state financial assistance in the past five years and to estimate likely assistance through

1994. Comments for particular grant programs should be provided in the following order: federal, state, and private/other. Funding amounts and local matching requirements should be given.

Compliance with the 1989/90 Adopted Budget Plan

The department should report on its strategy and tactics in complying with the 1989/90 adopted budget plan, as set out in the objectives (see I. The Financial Environment) and as presented in Form E - Department-requested Adjustments.

The Central Service Cost Allocation Plan

Progress on implementing the cost allocation plan in fee schedules should be summarized here. Note particularly any full cost studies and implementation of new cost recovery fees in 1988 and areas that will be addressed in 1989 and 1990.

Privatization and Volunteerism

Departments need to provide an up-to-date list of privatization and contracting efforts, by type of service, estimated savings, etc., since 1985. Departmental functions that can be considered candidates for privatization in 1990 should be listed.

DEPARTMENT BUDGET COORDINATORS
1989/90 REVISED BUDGET

<u>DEPARTMENT/DIVISION</u>	<u>DIRECTOR</u>	<u>BUDGET COORDINATOR</u>
Airport	Bailis Bell	Dwight Greenlee Backup: P. Bolte
Art Museum	Richard Gruber	Ginny Rosenbaum
City Manager City Council Citizen Rts. & Servcs Historical Museum Intgov'l Affairs Personnel Public Affairs Century II/Expo Hall Omnisphere	Chris Cherches	Sharon Hamrick Carla Shull Annie Montgomery Robert Puckett Cathy Holdeman Lynette Wolfe Amy Sage Jim Hess Jose Olivarez Backup: J.Anderton, J.Haddad
Data Center	Ray Trail	Roger Clark
Economic Dev. Central Insp. Energy	Glen Dockery	Marian Grubb Cary Cortner Joe Pajor
Emergency Comm.	Ken Duckworth	Robin Beuthin Backup: S. Dodds
Finance	John Moir	Shirley Murar
Fire	Larry Garcia	Floyd Crawford Backup: J. Bode
Health	Fred Tosh	Bob Lancaster Backup: J. Hatfield, L. Clark
Human Services Housing	Earline Wesley	Mike Reichenberger Backup: L. Stanbrough Tom Smith
Law	Tom Powell	Dana Winkler
Library	Richard Rademacher	John Ellert Backup: S. Al-Shaer
Metropolitan Transit Authority	Joe Varneke	Jerry Baker Backup: J. Varneke
Municipal Court Probation Office	Robert Thiessen	Maurice Mowrey John Eisenbart

Park

Frank Smith

Backup: M. Studemine

Pat Schwartz

Backup: M. Daniels

Planning

Marvin Krout

Delia Lopez

Backup: R. Eubanks

Police

Floyd Powell

Chuck Rummary

Public Works

Steve Lackey

Gail Williams

**Water & Water
Pollution Control**

Mike Withrow

Bret Weingart

Backup: B. Morgan

March 29, 1989

CITY OF WICHITA
CALENDAR FOR 1989/90 REVISED BUDGET
(Revised)

<u>DATE</u>	<u>ACTION</u>
May 10	Budget Review Cabinet Kickoff meeting (10 a.m.).
May 15-26	Budget Review Cabinet review of 1989/90 Revised Budget issues and department-requested adjustments.
May 31-June 14	Reserved for City Manager's hearings.
June 30	Distribution of City Manager's Proposed 1989/90 Revised Budget.
July 18	City-County Budget distributed to County administrators.
July 25	En Banc Hearings on City-County Budget.
August 4	Last day for publication of notice of final hearing on 1990 Budget.
August 15	City Council final hearing/adoption of 1989/90 Revised Budget and CIP.
August 25	Last day for filing levies and 1990 budget with Sedgwick County Clerk.

Financial Planning and Research
May 2, 1989

THE CITY OF WICHITA

TO: Department Heads

DATE: April 12, 1989

FROM: City Manager's Office 

**SUBJECT: Budget Review Cabinet
(BRC) Appointments**

Preparation of the revised 1989/1990 budget is under way. A Budget Review Cabinet will be used again to review departmental budgets and formulate a financial strategy to accomplish the Strategic Agenda and City Council policy/programs. We are asking the BRC to devote sufficient time to this process because of the challenges faced with uncertainties of future State and Federal funding, and property reappraisal/classification. Our goal this year is to continue prior year's strategy of maintaining adequate cash reserves, stabilize property taxes and meet community needs, within the revenues available for such purposes.

Revised 1989 Budget: During its review, the BRC should examine the current budget and recommend "re-estimated" amounts, both in revenues and expenditures. Where priorities have changed (or savings have occurred), line items should be adjusted accordingly. Revenue accounts should be evaluated to ascertain the need for adjustments and/or new and revised projections. Savings in the current budget may allow for new allocations in the proposed budget. Where revenues have not met the budget projections, special attention should be given to improving collections or reducing corresponding expenditures. Updating the current budget is an important part of the budget process and sets the stage for the formulation of the 1990 budget.

Revised 1990 Budget: The tax lid on general operating funds due to reappraisal prohibits the City from budgeting an amount of current general property taxes in excess of the amount included in the 1989 budget. The only exceptions will be any growth in the tax base created by new improvements to real estate, personal property, or annexations, all of which will be taxed at the same (effective) rate as 1989. The BRC is expected to scrutinize all expenditure requests in view of revenue limitations while, at the same time, improving City services. This goal is attainable if we are successful in achieving more productivity of our work force and equipment, and reassessing all levels of spending to ensure the elimination of needless, nonproductive expenses.

Budget Implications beyond 1990: In formulating its recommendations, the BRC must keep in mind the impact of 1990 budget recommendations on years beyond 1990. The Finance staff will provide projections of the financial condition of budgeted funds over the next five years. The BRC must be cognizant of future needs/conditions to avoid overextending (available) revenues, which may result in cut-back management practices or significant tax levy increases in 1991 and later years.

Budget Challenges: As the BRC evaluates proposed departmental budgets, it will be asked to ensure that the challenges and directives outlined in D/H #7 be followed. It will be imperative for departments to seek new, and creative innovative ways to provide public services under current resource constraints. As managers, we have the responsibility to operate the City and provide the highest quality services for less cost. To accomplish this will require all departments to rethink traditional methods and find ways to introduce and focus on better and more efficient approaches to reduce service costs and avoid future cost obligations.

If all departments follow the prescribed budgetary formulation process, the BRC's task will be greatly eased. The BRC must be critical in its analysis to ensure emphasis is properly placed on priority needs and projects, and that short- and long-range goals are fostered in the budget.

Guidelines: The budget should consider:

1. Continuing essential services.
2. Evaluation of revenue sources with recommendations for new revenues to support proposed new services/projects.
3. Appraisal of all City activities/operations with focus on efficiency, economy and performance.
4. Examination of organization and staffing levels.
5. Cost benefit analysis of services and programs.
6. Exploration of alternative delivery of public services.
7. Examination of ordinances and policies that mandate services/costs.
8. Analysis of operating costs with actions taken to reduce wherever possible: energy usage, vehicular/equipment fleet, contractual service costs, facilities operations, risk management claims, equipment repair costs, overtime and premium pay, and other expenses.
9. Special attention to office related expenses (i.e., postage, copy expenses, forms control, telephone costs, etc.)
10. Implementation of training to maximize personnel performance.
11. Exploration of capital equipment to reduce staffing levels and improve productivity.
12. Evaluation of cost estimates to ensure accuracy of budgeted expenses.
13. Consideration of new revenue sources and possible "user" fees for eligible services/costs.
14. Implementation of the Privatization Task Force recommendations.

Department Heads
Page Three
April 12, 1989

These (and other areas) should be explored in the search of reductions in ever-increasing costs of operation. The BRC will want to investigate all of these and in making its budget recommendations.

Budget Review Cabinet: The following persons will comprise the BRC for this year:

Steve Lackey	Frank Smith
Becky Miller	Joe Pajor
John Moir	Roger Clark
Ray Trail	Larry Garcia (Alternate)
John Dotson	Earline Wesley (Alternate)

The Chairman will be responsible for calling regular Cabinet meetings to review and act on departmental budgets. The Financial Planning and Research staff will provide support services to the BRC.

Serving on the Cabinet is a thankless task, but a challenging one. A tremendous amount of time is expended by each member on behalf of the entire organization. They deserve the support and cooperation of all departments/staff.

If any member (above) cannot serve in this capacity or provide the time required, please let me know as soon as possible.

Thank you for your cooperation and for participating in this important assignment.

CC:mp

CITY OF WICHITA 1989 / 90 ADOPTED BUDGET

SUMMARY OF ISSUES REVIEWED IN DEVELOPMENT OF THE 1989 REVISED BUDGET

	\$ AMOUNT	CUMMULATIVE
Issues in the General Fund and Gas Tax Fund		
1. New City Council salary and support	\$26,610	\$26,610
2. Municipal Court enhanced staff	35,620	62,230
3. Office furniture and enhanced clerical staff for Personnel	10,100	72,330
4. Economic Development reimbursement for CDBG funds	49,420	121,750
5. Delayed opening of fire station 17	(624,660)	(502,910)
6. Police department fuel for seized vehicles and computer supplies	48,000	(454,910)
7. Uniforms for new police recruits	15,000	(439,910)
8. Fuel tank removal/replacement	38,150	(401,760)
9. Data Center savings with new system	(50,550)	(452,310)
10. Vehicle liability insurance, spread to departments	100,000	(352,310)
11. Increased energy costs due to inflation	32,150	(320,160)
12. APT Salary enhancement at 4%	117,680	(202,480)
13. Recreation at Colvin and Woodard Centers, was CDBG	66,700	(135,780)
14. Public Works repairs at various buildings	19,240	(116,540)
15. Public Works program support, was CDBG	8,500	(108,040)
16. Health Department computer upgrade	6,000	(102,040)
17. Park department new mower rental	14,400	(87,640)
18. Park department Junior League Football	12,000	(75,640)
19. Public Works, Pavement Maintenance Program	46,130	(29,510)
20. Increased Health Insurance, spread to employees	625,480	595,970
21. Increased boiler insurance, spread to users	2,000	597,970
TOTAL GENERAL AND GAS TAX FUND	\$597,970	\$597,970
Issues in Other Funds		
1. Landfill groundskeeping materials	\$50,000	\$50,000
2. Landfill monitoring wells maintenance	10,000	60,000
3. Central Inspection position from IDO, was CDBG	32,370	92,370
4. Central Inspection, four vehicles	45,160	137,530
5. Computer software for Central Inspection	50,000	187,530
6. Payment of principle on GORB for Golf	127,640	315,170
7. Golf Course management upgrade and new irrigation system	28,520	343,690
8. New VISA bars for police vehicles	30,000	373,690
9. Additional support for the Data Center	27,540	401,230
10. Increased use of computer paper	41,100	442,330
11. Data Center equipment maintenance and public safety system	60,020	502,350
12. Increased cost of group life insurance	25,000	527,350
13. Increased tort legal fees	50,000	577,350
14. Telecommunications circuit switch	110,000	687,350
15. Energy inflation	157,850	845,200
16. APT Salary enhancement at 4%	32,510	877,710
17. Fuel tank removal/replacement	22,300	900,010
TOTAL OTHER FUNDS	\$900,010	\$900,010

CITY OF WICHITA 1989/90 ADOPTED BUDGET

SUMMARY OF ISSUES REVIEWED IN DEVELOPMENT OF THE 1990 REVISED BUDGET

	\$ AMOUNT	CUMMULATIVE
Issues in the General Fund and Gas Tax Fund		
1. New City Council Salary and Support	\$37,510	\$37,510
2. Clerical position in Personnel	16,820	54,330
3. Energy Management Team, was CDBG	103,650	157,980
4. Delayed opening of Fire Station #17	(166,220)	(8,240)
5. Police Department fuel for drug seized vehicles	36,000	27,760
6. Uniforms for Police Recruits	15,000	42,760
7. Branch Library Repairs	13,160	55,920
8. Public Works repair at various buildings	50,110	106,030
9. Public Works program support, was CDBG	17,000	123,030
10. Health Department vaccinations	10,690	133,720
11. Health Department new equipment	19,200	152,920
12. Expanded computer terminals	20,000	172,920
13. Increased vehicle liability insurance, spread to users	100,000	272,920
14. Full time employees pay plan revision	3,004,130	3,277,050
15. Park Department dump fees	10,000	3,287,050
16. Park Department new mower rental and equipment replacement	32,400	3,319,450
17. Junior League Football	12,000	3,331,450
18. Recreation at Woodard and Colvin Centers, was CDBG	172,330	3,503,780
19. Data Center savings	(68,610)	3,435,170
20. Shipping and freight and supplies for the Art Museum	21,130	3,456,300
21. Replacement of Dome Salt sheds	77,670	3,533,970
22. Public Works, unbudgeted Sedgwick County Data Processing charges	24,500	3,558,470
23. Energy inflation	32,930	3,591,400
24. Increased employee health insurance, spread to employees	1,200,520	4,791,920
25. Fuel tank removal/replacement	71,900	4,863,820
TOTAL GENERAL FUND AND GAS TAX	\$4,863,820	\$4,863,820
Issues in all other funds		
1. Airport, replacement of vehicles	\$25,500	\$25,500
2. Golf Course payment of principle on GORB	42,610	68,110
3. New irrigation at Clapp Golf Course	15,000	83,110
4. Management upgrade for Golf Courses	16,150	99,260
5. MTA increase in vehicle insurance	24,830	124,090
6. Pay plan revisions	441,280	565,370
7. Energy inflation	127,010	692,380
8. New VISA bars for Police cars	30,000	722,380
9. Data Center support personnel	113,540	835,920
10. Data Center equipment maintenance, and Public Safety System	113,020	948,940
11. Decrease in Sedgwick County Data Processing	(831,560)	117,380
12. Fuel tank removal/replacement	212,700	330,080
TOTAL OTHER FUNDS	\$330,080	\$330,080

**FINANCIAL GUIDELINES
AND CAPITAL IMPROVEMENT PROGRAM GUIDELINES
USED IN THE BUDGET DEVELOPMENT PROCESS**

A. FINANCIAL GUIDELINES (February 1988)

The City of Wichita's financial policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles, traditions and practices which will guide the City and maintain financial stability. They should be reviewed annually.

OPERATING BUDGET POLICIES

1. The City will attempt to maintain its present service level for all priority and essential services within existing tax rates, as adjusted for normal growth in the tax base in 1990. No new services will be added without offsetting reductions or non-property tax revenues.
2. The City will maintain a financial and budgetary control system to ensure adherence to the budget and awareness of the financial environment and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts, operating surplus or deficit conditions, and balance sheets on all funds of the City.
3. The City will integrate performance measurement and productivity indicators with the budget.
4. The City will attempt to avoid layoffs in all actions to balance the budget. Any personnel reductions will be scheduled to come primarily from attrition.
5. The City will emphasize efforts to reduce major cost centers (energy, street lights, and workers' compensation).
6. Airport, Golf, Sewer, and Water Funds will be self-supporting.
7. Privatization and volunteerism will be used whenever possible to provide services.
8. The City will endeavor to reduce subsidies for the Metropolitan Transit Authority.

REVENUE POLICIES

1. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

2. The City will attempt to obtain additional major revenue sources as a way of insuring a balanced budget.
3. The City will follow an aggressive policy of collecting revenues.
4. The City will establish all user charges and fees at a level related to the full cost (operating, direct, indirect and capital) of providing the service.
5. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
6. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

INVESTMENT POLICIES

1. Disbursement, collection, and deposit of all funds will be managed to insure maximum cash availability.
2. The City will strive to maximize the return on investments consistent with the primary objective of preserving capital in accordance with the City's ordinance and prudent investment practices.

DEBT POLICIES

1. The City will confine long-term borrowing to capital improvements and moral obligations.
2. The City will use short-term debt for bond anticipation purposes only.
3. The City will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for enterprise activities (Airport, Water Utility, Sewer Utility, and Golf Course System).
5. The City will maintain its aggressive retirement of existing debt over 10 years for city-at-large debt and 15 years for special assessment debt.
6. The City will maintain a bond retirement fund reserve which is equivalent to 5% of annual revenues to the debt service fund.
7. The City will use general obligation debt to fund general purpose public improvements which cannot be financed from current revenues.
8. The City will use special assessment general obligation debt to fund special benefit district improvements consistent with existing policies.

RESERVE POLICIES

1. The City will establish a revenue reserve to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. This reserve will be no less than 3% and not exceed 5% of annual revenues.
2. The City will establish a contingency expenditure reserve to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will not be less than 1% and not exceed five percent (5%) of annual expenditures. [Action by the City Council to ratify the second year (1990) of the two-year budget allows a contingency expenditure reserve of seven percent (7%)].
3. Reserves in excess of these amounts in the General Fund or the Debt & Interest Fund shall be used to buy down temporary notes issued for city-at-large capital projects. Excess reserves in other funds will be used to finance capital projects or other special purposes consistent with the legal uses of the respective fund.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. An independent audit will be performed annually, not later than June 1 of each year.
2. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.

B. CAPITAL IMPROVEMENT PROGRAM GUIDELINES (February 1989)

Projects proposed for the CIP will be reviewed, evaluated and recommended under the following guidelines:

1. General revenue supported debt: Maintain a Capital Improvement Program within the debt limitations established by State law, and within a local maximum mill levy for debt service equivalent to 12.5 mills (9 mills after reappraisal) and \$4 million in Local-Sales-Tax funding, for a total of \$13.0 million in 1990.
2. To finance capital improvement projects based on the useful life of the project. General guidelines for financing are:

<u>Project</u>	<u>General Life</u>	<u>Financing Terms</u>
Public Facilities	40 years	20 years
New Road Construction	40 years	10 years
Major Road and Bridge Rehabilitation	15 years	10 years
Sanitary Sewers and Drainage	40 years	10 years
Miscellaneous Items	Based on asset life*	
Sales-Tax-Funded Projects		Pay-as-you-go/ Revenue Bonds

* Fire equipment, elevator repair, etc.

3. Utilize Revenue Bonds, whenever feasible, to finance Public Improvements using 20-year amortization to minimize the impact of annual debt service on annual revenue requirements (user rates).
4. To maintain a highway and street system which provides safe and effective vehicular access and efficient urban traffic flow with an emphasis on the following:
 - Expedite the plans (in cooperation with Sedgwick County) for constructing and financing US-54 and K-96, maximizing State and Federal funds supplemented by Local Sales Tax.
 - Provide concentrated efforts on selected cross-town arterials and intersections to improve traffic movement, safety, and reduce congestion.
 - Include features in new projects which will reduce future maintenance requirements (i.e., delineation of crosswalks, low-maintenance medial treatment, etc.).
 - Expedite the completion of railroad crossing improvements on arterials.
 - Provisions of good streets and roadways to serve City facilities (i.e., Art Museum, Cowtown, Expo Hall, Airport, etc.).
5. Provide improvements in the downtown area.
6. Continuation of Neighborhood Improvement Program in conjunction with code enforcement.
7. Emphasis will be given to projects in problem areas without regard to the percentage of the total CIP funds available; however, under no circumstances will all projects be selected from one area of the City.
8. Develop a balanced capital maintenance program.
9. River bank development, including land acquisition, and possible additional dams on the Arkansas River.
10. Inclusion of beautification and landscape improvements in projects, especially on arterials and highways, public facilities, etc.
11. Insure an adequate water supply for existing neighborhoods and planned growth and development of the City.

DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT BUDGETING/ACCOUNTING POLICIES

DESCRIPTION OF FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

GOVERNMENTAL FUNDS

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund. The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debts group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City Hall parking lot revenues.

Capital Project Funds. The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

PROPRIETARY FUNDS

Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies for the City and other governmental units, on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

ACCOUNT GROUPS

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City, except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment projects constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include:

Art Museum	Wichita Airport Authority Board
Library Board	Board of Park Commissioners
Metropolitan Transit Authority	Board of Housing Commissioners

The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchases of capital assets providing future benefits are considered expenditures and are accounted for in the General fixed Assets Account Group. Appropriations for capital projects are carried forward until such time as the project is completed or terminated.
- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and Interest Fund which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of

expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than as valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Report prepared by the City Controller's Office.

CITY OF WICHITA 1989/90 ADOPTED BUDGET

DESCRIPTION OF REVENUE SOURCES

Administrative Charges

Reimbursements to the General Fund for the indirect costs incurred against General Fund budgets for the indirect support of departments and operations funded outside the central administrative divisions. (Administrative Procedure.)

Ad Valorem Property Taxes

Taxes levied against the assessed valuation of taxable real and personal tangible property in the County. The tax rate is expressed in "mills" per \$1 of the assessed valuation of the property, and is equal to \$1 per \$1,000 of assessed valuation. Currently, Kansas Statutes set the assessment of real estate and tangible personal property at thirty percent (30%) of its true market value. As mandated by the Kansas Legislature, reappraisal currently underway will establish a new assessment percentage on the various types and classes of property effective January 1, 1989. (K.S.A., Ch. 79, Articles 1-6a, 10, 14, 16-21, 23, 24, 26-29, 40, 45, 50; other chapters of K.S.A., particularly those applicable to the various political subdivisions, also deal with local tax levies.)

Alcoholic Liquor Tax

A tax on gross receipts from the sale of liquor at retail. (K.S.A., Ch.79, Art. 4108.)

Bingo Tax

A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation. (K.S.A., 79-4704.)

Charges for Current Services and Sales

Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, and safety charges and sales, nursing fees, and other health charges and sales. (K.S.A., Ch. 12, Art. 7, Ch. 13, Arts. 9 and 14, Ch. 28, Art. 1, Ch. 65, Arts. 24, 708 and 737a; Code of the City of Wichita, Chapters 1.04.070, 2.08, 2.21, 2.24, 6.04, 7.12, 10.20.050, 11.68, 19.08.030, 21.04.040, 22.04.220, and 28.04.210.)

CITY OF WICHITA 1989/90 ADOPTED BUDGET

DESCRIPTION OF REVENUE SOURCES - Continued

Dealers' Stamp Tax

Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers vehicle inventory. (K.S.A., Ch. 79, Art. 10.)

Delinquent Tangible Property Taxes

Ad Valorem property taxes collected from previous tax years. (K.S.A., Ch. 79, Art. 2004 and 2004a.)

Federal and State Grants and Contributions

Revenue received from the Federal and State Governments for assistance in programs such as Low Cost Housing, youth programs, health related programs, or other Federal and State supported projects. (Administrative Agreement.)

Fines and Penalties

Revenue derived from Municipal Court fines, forfeits, and penalties. (K.S.A., Ch. 13, Art. 617; Code of the City of Wichita, Title 4, Intoxicating Liquor; Title 5, Public Safety Morals; Title 11, Traffic.)

Franchise Fees

An annual fee paid for by Arkla Gas Co., KPL, KG&E, Southwestern Bell, Multimedia Cablevision, Wichita Water Utility, and MTA for the privilege of doing business in the municipality. (K.S.A., Ch.12, Art. 20; Code of the City of Wichita -- Franchises.)

Gasoline Tax

A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established by the Director of Taxation. (K.S.A., Ch. 79, Arts. 3408 and 3425.)

CITY OF WICHITA 1989/90 ADOPTED BUDGET

DESCRIPTION OF REVENUE SOURCES - Continued

Interest Earnings

Revenue derived from the proper management of the City's assets through investment of public funds being held until expended or distributed to other units of government. (Code of the City of Wichita, Section 2.18.030; Administrative Procedure.)

Intergovernmental Revenue

Revenue derived from payments to the municipality by other public governments. (K.S.A., Chapters 12, 68, and 79; Administrative Agreements.)

Licenses

Revenue derived from the issuance of a legal permission by the City of Wichita, which authorizes a person to operate a business or occupation in the municipality. The regulation is based on the police power of protecting the public safety, health, and general welfare. (Code of the City of Wichita, Titles 3-4, 7, 10, 16, 18-19, 21-22, 24-26 and Chapters 3.02 and 3.04.)

Local Sales Tax

A one percent (1%) tax approved by the voters of the community in July 1985, levied on gross retail sales in Sedgwick County in addition to the four and one-quarter percent (4.25%) tax levied by the State of Kansas. (K.S.A., Ch. 12, Art. 1.)

Motor Vehicle Tax

A tax collected by the County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks, and motorcycles. (K.S.A., Ch. 79, Art. 51.)

Payment in-Lieu-of Taxes

Revenue derived for payments received from business entities and other government agencies instead of taxes on property and other tax commitments. (Administrative Procedure.)

CITY OF WICHITA 1989/90 ADOPTED BUDGET

DESCRIPTION OF REVENUE SOURCES - Continued

Permits

Revenue derived from the issuance of a legal permission by the City of Wichita authorizing certain work to be performed on a particular project. (Code of the City of Wichita, Chapters 10.08, 10.12, 10.24, 10.20, 14, 16.04, 16.08, 17.08, 18.04, 18.04.065, 18.08, 18.12, 18.24, 18.28, 19.08, 21.04, 22.04, 22.08, 24.04, 26.04, 26.04.100., and page 30, Uniform Building Code, 1979 edition.)

Rental Income

Revenue derived from the rental of City facilities such as City Hall Cafeteria and Parking Garage, Century II Concert Hall, Omnisphere, Lawrence-Dumont Stadium, Expo Hall, and Building services. (K.S.A., Ch. 12, Art. 21 and 631c; Code of the City of Wichita, Chapters 2.21, 7.08, 9.20, 16.04, 16.16, 17.12; Charter Ordinance No. 13, Code of the City of Wichita; Administrative Procedure.)

Special Assessments

Charges which the local government makes to pay for a specific service or project such as streets, sewers, curbs, and gutters which benefit a particular piece of real estate. These charges are assessed on the basis of the square footage of the lot, against the value of the lot, or on the basis of both lot square footage and value. (K.S.A., Ch. 13, Art. 9; Code of the City of Wichita, Ch. 2.24.)

Transient Guest Tax

A five percent (5%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita. (K.S.A., Ch. 12, Arts. 1693 and 1694; and, Charter Ordinance No. 83, Code of the City of Wichita.)

User Fees

Revenue derived from payments made by the general public for the purpose of utilizing goods and services such as entry fees, Park Department charges, class registrations, tenant rental, and concessions. (Code of the city of Wichita, Title 9.)

The 1989 Kansas Property Tax Lid Law

The 1989 Kansas tax lid law — the statutes which affect property taxes levied in 1989 for 1990 purposes — is different than the lid law that governed taxes levied in 1988 and earlier years. Further, in the case of cities and counties, it is different than the laws which will be applicable to taxes levied in 1990, although included within the same basic statutes. This article briefly explains the law applicable in 1989, and provides more detailed information as to its actual application. The term "1989 tax lid" is used to apply to the law applicable in 1989.

General Explanation

The 1989 tax lid law, set forth in K.S.A. 1988 Supp. 79-5021 to 79-5037, places a limitation on the tangible property taxes levied by all taxing subdivisions of the state, except for the general fund levies of school districts. In brief, the lid law limits the total amount of taxes a unit may levy, in the aggregate for all purposes and funds *not legally exempt*, to the same dollar amount levied in 1988 for 1989 purposes with provisions for increased taxes only from growth in assessed valuations resulting from new improvements on real estate and in the case of cities, annexations. Increased taxes are also authorized, for purposes covered by the lid, when approved by the voters or by the state board of tax appeals.

The 1989 tax lid law was originally enacted in 1985, as part of the property reappraisal law and the property classification system now being implemented for assessed valuations as of January 1, 1989. The basic legislative intent was to prohibit local taxing subdivisions from maintaining the same tax levy rates applicable to reappraised valuations, predicted in 1985 to be significantly higher than in prior years, which would result in a windfall of tax revenue. While the act was amended in 1988, the intent to limit total taxes was not changed.

As noted above, the maximum amount of taxes that may be levied in 1989, for *covered, non-exempt* purposes, is the amount of taxes *actually* levied in 1988 — called the base. The amount legally authorized but not levied in 1988 is *not relevant* — the base amount is the 1988 levied amount. As a result, charter ordinances or resolutions adopted by cities or counties to exempt certain funds or purposes from the "old" tax lid law, or electing not to be governed by it at all, are not relevant in 1989, except to the extent such actions resulted in the levy of higher taxes in 1988 and thus increased the base amount for 1989. (Home rule authorizations will be significant in 1990.)

Summary. Some special points to remember about the concept of the 1989 property tax lid are: 1) the lid is on the total tax dollars for all *covered* purposes, not on each tax fund separately; 2) all property taxes levied by a unit are covered by the lid unless there is a statutory exemption; 3) exemptions must be granted by state law, or increases approved by the voters or the state board of tax appeals for 1989; and

4) the base for 1989 taxes is the amount *actually levied* in 1988 for 1989 purposes.

It is also important to note that all statutory mill levy rate limits are suspended by the "new" tax lid law (K.S.A. Supp. 79-5022). There is no limit as to the *rate* of taxes that may be levied for any particular tax fund; but the total of taxes levied in 1989 by any taxing subdivision for non-exempt purposes, whether for one or more separate tax funds, may not exceed the lid-controlled total.

Application to All Taxing Units

Under K.S.A. Supp. 79-5021, the 1989 tax lid law applies to every taxing subdivision or taxing district in the state, with the exception in K.S.A. Supp. 79-5035 that the act is not applicable to the general fund levies of unified school districts. In recent years, the "old" Kansas tax lid law applied only to cities and counties. Even political subdivisions, which certify a levy to a taxing district (county, city or school district) rather than directly to the county clerk, are covered by the 1989 lid law, either directly or indirectly.

Increasing Taxes Subject to the Lid

As previously noted, all property taxes levied in 1989 are subject to the tax lid unless there is an exemption or an increase authorized by statute. The exemptions are noted in the tax lid exemptions table. Following are the authorized increases for purposes included within the tax lid limit:

Increases From New Improvements. See "Valuation Base".

Increases From Annexations. Under K.S.A. Supp. 79-5025, the assessed valuation of property annexed and on a city's assessment rolls for 1989, but not for 1988, increase the tax lid limit on a proportionate basis. Territorial exclusions are covered by K.S.A. Supp. 79-5026.

Increases From Board of Tax Appeals. K.S.A. Supp. 79-5030 authorizes a local governing body to make application to the state board of tax appeals for authority to levy taxes in excess of its aggregate tax lid limit. The procedure is complicated and its use is restricted; a similar statute in the "old" tax lid law applicable to cities and counties was rarely used.

Increases by Referendum. K.S.A. Supp. 79-5029 provides that the aggregate limit on property tax levies for purposes not exempt from the lid may be suspended for any one year or for a specified number of years with the approval of the voters of the taxing subdivision. This procedure, under a similar provision in the "old" law, was rarely used. If not submitted at the April, November or a primary election, a referendum may only be held on the first Tuesday in June.

Other Levy Authority. In addition to the above provisions, it is sometimes possible for a taxing unit to increase its total taxing authority by levying taxes for an exempt fund or purpose that was not previously levied. For example, employer-paid health care costs may have been financed in the 1989 budget out of the general fund. Taxes levied for health care

costs in 1989 for 1990 are exempt from the tax lid.

No 1989 Increases by Home Rule. The "new" tax lid law appears to be uniform in its application, and thus not subject to home rule charter actions by cities or counties. Charter ordinances or resolutions which affected the "old" tax lid law are not applicable in 1989, although they will provide "authorizations" for increased levies made in 1990.

Home Rule Increases. Beginning with 1990 levies, under K.S.A. Supp. 79-5036, counties, cities and other taxing units may use a home rule type of procedure to exempt themselves from the "new" tax lid law.

Valuation Base

Under the previous tax lid law, applicable only to cities and counties, increased taxes for purposes under the lid were permitted from the natural growth in assessed valuations — by new improvements on real estate and added personal property. For 1989, only new improvements first assessed in 1989 are added to increase the tax lid amount. Changes in personal property assessed valuations, heavily impacted by the 1986 constitutional amendment on the classification and exemption of property, will not affect the 1989 tax lid amount. Beginning in 1990, under K.S.A. Supp. 79-5022(c), any growth in assessed valuation, whether real estate or personal property, will proportionally increase a city's or county's tax lid limit.

Tax Lid Exemptions Table

Taxes that may be levied in 1989 that are exempt from the tax lid are noted in Part B. All other taxes are under the 1989 tax lid.

A. Political Subdivision Taxes (Exempt from county or city government tax lid, but subject to their own lid)

- a. Recreation commission
- b. Library board
- c. Cooperative extension council
- d. Other _____
- e. Total, Exempt Political Subdivision Taxes

B. Lid Exempt Taxes (Includes all exemptions under K.S.A. Supp. 79-5028 and 79-5028a)

- a. Amounts authorized by elections (79-5029)
- b. Authorized by board of tax appeals (79-5030)
- c. Principal and interest on bonds, temporary notes
- d. State infrastructure loan payments
- e. No-fund warrants, authorized by board of tax appeals for extreme emergency
- f. Social security*
- g. Employee retirement and pension programs*
- h. Workers compensation*
- i. Unemployment compensation*
- j. Health care costs*
- k. Tort liability expense, premiums
- l. Legal judgments
- m. Economic development (cities: Supp. 12-1617h; counties: 19-4102)
- n. New added mandated expenditures
- o. Emergency medical, ambulance (Supp. 65-6113)
- p. Taxes levied for special assessments
- q. Geary, Junction City and Riley law enforcement (12-11a01; 19-4443)
- r. Johnson, Sedgwick code enforcement (19-101d)
- s. County mental health expenses under K.S.A. 19-4004, 19-4011
- t. County district court operations (20-348,349)

u. County out-district tuition (71-301)

v. Total, Lid Exempt Taxes

* Taxes levied for an employee benefits fund, covering these purposes, are exempt.

C. Lid Controlled Taxes, Not Exempt by State Law (All taxes or purposes not listed under Part A and Part B)

- a. General fund taxes (net of purpose listed above)
- b. Other _____
- c. _____
- d. Total, Lid Controlled Taxes

D. Grand Total, All Property Taxes

Independent Agencies. As noted, subordinate agencies with "independent" tax power have their own tax lid. If a county, city or school governing body has no legal power to reduce or modify the taxes levied for or on behalf of an agency or political subdivision, the amount is not within the "parent" unit's tax lid (K.S.A. Supp. 79-5032).

Non-Exempt Taxes; Lid Base. Many previously lid exempt taxes are no longer exempt. However, taxes levied in 1988 for these formerly exempt taxes are part of the total tax lid base that controls the amount that may be levied in 1989. For example, if \$10,000 was levied as noxious weed control tax in 1988, it was exempt. In 1989, it is not exempt. But, the \$10,000 is part of the tax lid base total for levies made in 1989.

Assessed Valuation

Obtaining accurate assessment information is important for tax lid calculations. Real estate valuations should include all new improvements which have been assessed since January 1, 1988. No lid deductions are made for improvements removed from the assessment roll. Tax lid authority is not reduced as a result of decreased assessed valuations. As noted, all statutory levy rate limits are suspended beginning with 1989 levies, so higher rates may be levied where valuations go down.

Fund or Function Exemption

Generally, *but not always*, a "tax fund" is either fully exempt from or fully covered by the 1989 tax lid law. Some exemptions apply to a purpose or function which may be an account within the general fund, rather than financed by a separate tax fund. For example, taxes authorized by approval of the voters may be an amount for a *purpose* within the general fund. The state budget forms dealing with the tax lid refers to "functions exempt from the tax lid," not just fully exempt tax funds.

Since property taxes and nonproperty taxes are commingled in the general fund, the determination as to whether a purpose within the general fund is financed from property tax revenue is primarily a matter of intent. For example, if a city spent \$50,000 for employee health care costs in 1989 out of its general fund, and budgets health care costs as a separate, lid exempt tax fund for 1990, it does not need to reduce its tax lid base by \$50,000.

Other Provisions

Employee Benefits Fund; Health Care Costs. K.S.A. Supp. 12-16,102 authorizes cities, counties and other taxing units to create an employee benefits contribution fund for the purpose of paying the employer's share of certain employee benefits, and to levy a separate property tax for this purpose. The fund may cover any employee benefits, "exclusive of any salaries, wages or other direct payments

Continued on page 147

The 1988 Kansas Property Tax Lid Law

Continued

to such employees." To levy property taxes for this fund, it is necessary to establish the fund by ordinance or resolution prior to budget approval and certification. The new 1989 tax lid law (Supp. 79-5028(e)) continues the former exemption for social security, workers compensation, unemployment insurance and employee retirement and pension programs, and adds, for the first time, "health care costs," the result of a 1988 League-proposed amendment. A sample ordinance or resolution establishing an employee benefits fund is presented in the League bulletins, *Budget Tips for Cities* and *Budget Tips for Counties*, issued in June 1989.

Intangibles Tax Replacement. Voter referendums on the proposition to repeal the local gross earnings tax on intangibles income are referendums on the dual proposition of repealing the tax and authorizing additional property taxes to replace the lost revenue. See K.S.A. Supp. 12-1,101. See also K.S.A. Supp. 79-5020, which does not directly provide a 1989 tax lid exemption, but could be part of the ballot question.

Debt Limits. While payments on bonds are exempt from the 1989 tax lid law, debt limit provisions are included in K.S.A. Supp. 79-5037, a part of the "new" tax lid law. In substance, any existing statutory limits on the amount of indebtedness are suspended after property reappraisal. The amount of the future debt limitation is determined by the percentage that the authorized dollar amount before reappraisal relates to the assessed valuation after reappraisal. This adjusted percentage rate of debt limit is then applied to valuations after reappraisal.

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CITY OF WICHITA -- ORGANIZATION CHART





